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PROVINCE OF NOVA-SCOTIA.

REVENUE LAWS

IN FORCE, IN 1802.

CAP. I.

An Act for the better support of the Poor, in the respective Counties within this Province, by laying an Impost Duty on all articles imported into this Province from the United States of America.

WHEREAS by an Act of Parliament made and passed in the Twenty-Eighth Year of the Reign of His present Majesty, entitled, An Act for regulating the Trade between the Subjects of His Majesty's Colonies and Plantations in North America *and in the* West India Islands, *and the Countries belonging to the* United States *of* America, *and between His Majesty's said Subjects and the Foreign Islands in the* West Indies, *certain Articles therein enumerated, may be allowed by the Governor, Lieutenant-Governor or the Commander in Chief for the Time being, by and with the Advice of His Majesty's Council to be imported into this Province for a limited Time from any of the Territories belonging to the aforesaid* United States, *for the supply of the Inhabitants of this Province, provided such Goods and Commodities so authorized to be imported, shall not be imported except by British Subjects and in British built Ships, owned by His Majesty's Subjects, and navigated according to Law; and whereas it may be expedient and necessary to authorize the Importation of many of those enumerated Articles for some time to come, nevertheless for the encouragement of the Inhabitants of* Nova Scotia, *to raise and procure those Commodities within the Province;* Preamble.

I. *Be it enacted by the Lieutenant-Governor, Council and Assembly,* That from

Articles imported from the States of America, to pay Ten per cent. Duty on the invoice price, certain goods excepted.

from and after the publication hereof, all Articles ~~to~~ imported ~~under the Authority of the Governor, Lieutenant Governor or Commander in Chief for the Time being, by and with the Advice of His Majeſty's Council,~~ from any of the *United States of America*, ſhall pay a Duty of Ten per Cent. *ad valorem*, to be levied and received by the Collector of Impoſt and Exciſe, to be eſtimated according to the original Invoice to be produced by the Importer on Oath before the landing of any ſuch Articles, except Scantling, Planks, Staves, Heading, Boards, Shingles, Hoops or Square Timber of any Sort, Wheat, Rice, Rye, Indian Corn, Barley, ~~Wheat and Rye Flour,~~ Neat Cattle and Sheep alive.

Duty to be paid in money of the Province by the importer to the Collector.

II. *And be it further enacted*, That the Duty in this Act before mentioned, ſhall be paid in Current Money of this Province by the Importer or Importers thereof unto the Collector ~~or Collectors~~, Receiver ~~or Receivers~~, for the time being, before the landing thereof.

Articles landed without payment of Duty, forfeited

III. *And be it further enacted*, That any Importer or Importers, Owner or Owners, who ſhall import and land any of the articles, except ſuch as are herein excepted, without paying the Duty thereon impoſed by this Act, ſhall, upon diſcovery thereof forfeit ſuch articles ſo imported and landed.

Perſons attempting to land Dutiable Goods to forfeit 50l.

IV. *And be it further enacted*, That the maſter of any veſſel employed in the trade to the *United States of America* aforeſaid, or any other perſon who ſhall land or attempt to land any of the articles in this Act, except as herein before excepted, before the Duty, impoſed by this Act ſhall be paid, ſhall forfeit and pay the ſum of Fifty Pounds.

Collectors to account and pay in the monies received in 30 days after receipt, under penalty of 50l.

V. *And be it further enacted*, That the Collectors or Receivers of the Duties of the time being, ſhall render a juſt account, and pay into the hands of the Treaſurer of the Province all ſuch monies received by him or them for the Duties collected in purſuance of this Act, within thirty days after receipt of the ſame, under penalty of Fifty Pounds for his ~~or their~~ neglect; which Duties ſhall be applied to the relief of the Poor of the County or Town where the ſame ſhall be collected.

All forfeitures to be one half to the informer, and the other to the poor of the County.

VI. *And be it further enacted*, That all forfeitures and penalties incurred by this Act, ſhall be appropriated, one half to the informer, and the other half to the uſe of the Poor of the County wherein the ſame is collected or recovered; the forfeiture to be recovered on complaint or proof, before any one of His Majeſty's Juſtices of the Peace, and the penalty by action of debt, bill, plaint or information, in any Court of Record within this Province.

CAP.

CAP. II.

An Act for the further Increaſe of the Revenue by raiſing a Duty of Exciſe on all Goods, Wares and Merchandiſe imported into this Province.

WHEREAS the Revenue of the Province for the Year laſt paſt, has by no means been ſo productive as was expected; and whereas it is neceſſary to increaſe the Revenue for the purpoſe of diſcharging the preſent demands againſt the Province: *Preamble*

I. *Be it therefore enacted, by the Lieutenant-Governor, Council and Aſſembly,* That from and after the publication hereof, a Duty of Exciſe ſhall be levied, paid and received on all kind of Goods, Wares or Merchandiſe, of what kind or nature ſoever (except as herein after excepted) which ſhall be imported or brought within the Province, from any place or country whatſoever, and which ſhall be ſold and expended or conſumed within the ſame; which ſaid Duty of Exciſe ſhall be levied, paid and collected at the following rates, *that is to ſay*, a Duty of Exciſe of Two Pounds Ten Shillings on every One Hundred Pounds worth of Goods of any kind as aforeſaid, which ſhall be imported for ſale and conſumption as aforeſaid, by any perſon or perſons whatſoever; and a Duty of Exciſe ſhall be levied, paid and collected at the rate of Five Pounds on every One Hundred Pounds worth of Goods as aforeſaid which ſhall be imported as aforeſaid, for ſale and conſumption as aforeſaid, or which ſhall be in any ſhape owned by any other perſon or perſons whatſoever, who have not been actually reſident Inhabitants within this Province, for ſix months, previous to ſuch importation, unleſs ſuch perſon or perſons not having been ſo actually reſident, ſhall have imported the ſame immediately and directly from Great-Britain and Ireland, which ſaid Duty of Exciſe of Two Pounds Ten Shillings, *per centum*, and Five Pounds *per centum*, ſhall be calculated on the firſt or ſterling coſt of each One Hundred Pounds worth of ſuch Goods as aforeſaid, and ſo in proportion for a greater or leſs quantity thereof.

A Duty of Exciſe of two and a half per cent. on Goods imported by reſidents and

Five per cent. on non-reſident importers

Who have not reſided ſix months previous to ſuch importation.

Two and a half per cent. and five per cent. ſhall be calculated on the ſterling coſt.

II. *And be it further enacted, by the authority aforeſaid,* That all and every perſon or perſons whatſoever, who ſhall import or bring within this Province after the publication hereof, any Goods, Wares or Merchandiſe of any kind whatſoever, ſuch perſon or perſons ſhall immediately produce to the Collector ~~or Collectors~~ of Impoſt and Exciſe for the diſtrict, wherein ſuch importation ſhall be made, the original invoice of the Goods, Wares or Merchandiſe, which ſhall be ſo imported as aforeſaid, and the Owner or Owners of ſuch Goods ſhall make and ſubſcribe the following affidavit (which the ſaid Collectors ~~are~~ is hereby impowered to take and adminiſter the oath thereon) "I, A. B. of in the County of do ſwear, that the "account or invoice now by me produced, is juſt and true, and that it contains the

Importers to produce their original invoice to the Collectors of Impoſt and Exciſe, on Oath

"the exact quantity of all the articles by me imported in the from "which are made ſubject to an Exciſe Duty in, and by an Act paſ- "ſed in the thirty ſecond year of His preſent Majeſty's reign, entitled, *An "Act for the further increaſe of the Revenue, by raiſing a Duty of Exciſe on all "Goods, Wares and Merchandiſe imported into this Province*: and I do fur- "ther ſwear, that the prices annexed to each article are juſt and true and "agreeable to the firſt or ſterling coſt thereof, and that I am either the Owner "thereof or Conſignee, who has the principal care, diſpoſal and management "of the ſame, and I do further ſwear, that I have actually reſided as an in- "habitant in this Province, for more than ſix months, from the date of theſe "preſents, and have paid Scot and Lot therein." And if the goods ſo im- ported, ſhall belong to a perſon not reſident as aforeſaid, then the perſon producing to the Collector, the invoice thereof as aforeſaid, ſhall only be obliged to ſwear to ſuch part of the ſaid affidavit as relates to the value and ownerſhip of ſuch goods. And all or any Goods, Wares or Merchandiſe which ſhall be imported or brought within the Province as aforeſaid, after the publication hereof, and ſhall be found in the cuſtody or poſſeſſion of any per- ſon or perſons whatſoever, after the ſaid publication, without having been en- tered and accounted for as aforeſaid, and the duties thereon paid or ſecured in the manner herein after mentioned, the whole and every part thereof ſhall be ſeized, forfeited, condemned, and diſtributed in the manner herein after mentioned. *Provided always*, that in caſe of the abſence of the importer of ſuch Goods, Wares or Merchandiſe, it ſhall and may be lawful for the princi- pal Clerk or Agent of ſuch Importer to make oath agreeable to the tenor of the above affidavit.

Goods liable to forfeiture if the above conditions are not complied with.

Collectors of Impoſt and Exciſe to take an exact account of what ſhall be imported. Alſo take bond with two ſecurities for the quarterly payment of this Exciſe Duty, as directed in Act 29th Geo. 3.

If importer refuſes to give bond.

Difference to be adjuſted by three merchants

III. *And be it further enacted by the authority aforeſaid*, That the ſaid Col- lector of Impoſt and Exciſe ſhall, after the Publication hereof, take an exact account, and aſcertain the exact Value as aforeſaid, of all and every of the ſaid Goods, Wares or Merchandiſe, which ſhall be imported as aforeſaid, within their ſeveral Diſtricts, and ſhall aſcertain by whom the ſame ſhall be owned, and ſhall take Bonds from the Owner or Importer thereof, with two good and ſufficient Sureties, bound therein for the Payment of the ſaid Duties of Exciſe *Quarterly*, in the Manner directed in and by an Act paſſed in the Twenty-ninth Year of the Reign of his preſent Majeſty, entitled, *an Act to provide for the Support of His Majeſty's Government in this Province, by amending and continuing the ſeveral Laws for raiſing a Revenue therein par- ticularly mentioned and expreſſed*; and in Caſe the Owner or Owners, Impor- ter or Importers, ſhall refuſe to give ſuch Bond or Bonds, then it ſhall and may be lawful for the ſaid Collector ~~or Collectors~~ of Impoſt and Exciſe to proceed to ſecure ſaid Duties, in the Manner directed in the ſaid herein be- fore laſt recited Act; and in Caſe any Difference ſhall ariſe between the Col- lector of Impoſt and Exciſe, and the Owners or Importers of any of the ſaid enumerated Articles as to the Quantity, Quality or Value thereof, ſuch Difference ſhall be ſettled by three Merchants mutually to be choſen by the ſaid Collector

Collectors, and the said Owners or Importers, the Opinion of two of which Merchants shall be final. *Provided always*, that it shall be lawful for the said Collectors to keep the Custody of the Articles about which the Difference shall arise until the same shall be adjusted.

Collector to keep goods in custody

IV. *And be it further enacted by the authority aforesaid*, That all persons whatsoever, who shall have any Goods, Wares or Merchandise so to be imported as aforesaid, in his, her or their custody or possession, after the publication hereof, of the value of Fifty Pounds or upwards, without a certificate that the Duty of Excise has been secured thereon, such person or persons shall be subject to the penalty or penalties, and the Goods, Wares or Merchandise to the same forfeiture and distribution as is directed for the like offence, in, and by an Act passed in the twenty-fourth year of His present Majesty's Reign, entitled, *An Act for more effectually raising a Duty of Excise on Wine, Rum and certain other enumerated articles, and for preventing frauds in the collection of the Revenue, and as also is directed in the several Acts afterwards made for the altering, continuing and amending the said Act*, unless such person or persons shall have obtained a permit or certificate in the manner and form directed in, and by the said Acts. And all masters of vessels, or owners neglecting to make report and entry of the Goods, Wares and Merchandise so imported in the manner and form directed in, and by the said last before mentioned Act, and the several Acts for amending, altering and continuing thereof, or who shall break Bulk or remove any of the said articles, before he or they shall have permission so to do, such owners or masters shall be subject to the several penalties, and the Goods, Wares or Merchandise to the several forfeitures, appointed and directed in and by the said Act, and the said several Acts in amendment thereof. And the owners or persons removing any of the said Goods, Wares or Merchandise without first obtaining a permit or permits in the manner directed in, and by the said last last recited Acts, and all other person or persons whatsoever who shall in any shape whatsoever, by any manner of ways, or means, endeavour to evade the securing and payment of the said Duties, on the said Goods, Wares or Merchandise so to be imported as aforesaid, or prevent or endeavor to prevent the said Collectors from doing their duty in the execution of this Act, shall suffer and pay the same penalties and forfeitures directed and appointed for the like offences in, and by the said last recited Acts, and all of the said Goods, Wares, or Merchandise, which shall be clandestinely landed, removed, or in any shape whatsoever disposed of, contrary to the provisions made relative to Spirits and other articles in the said recited Acts, shall be subject to the seizure, condemnation and distribution, directed and appointed in, and by the said last recited Acts, and all drawbacks of the Duties of Excise herein and hereby imposed, shall be obtained and paid in the manner herein after directed and appointed.

If any be found with 50l. worth of goods without a certificate, to be forfeited and distributed as directed by Act of 24th of Geo. 3.

All masters of vessels who shall break bulk previous to entry, liable to the same forfeiture

V. *And be it further enacted by the authority aforesaid*, That all Trials for Forfeitures and Penalties on a Breach of this Act, shall commence and be prosecuted

Trials for forfeitures as by before recited Acts.

prosecuted in the Manner and Form directed in the said last before recited Acts; and all Permits to be granted under this Act, shall be in the same Form and obtained in the same Manner contained in the said last before recited Acts, and the said Collectors of Impost and Excise shall in every Shape and Form have the same Power and authority to execute this Act that they have given ~~to them~~ in the said last before recited Acts, and shall in all Respects conduct themselves in the securing, collecting, receiving and paying the Excise Duties imposed by this Act, and shall Account for the same, and be subject to the same Penalties specified and contained in the said last before recited Acts, and all Forfeitures and Penalties for any Breach of this Act shall be paid, applied and disposed of, in the Manner directed in said last before recited Acts; and all and every Provision, Clause, Matter or Thing made and provided for the securing the Duties of Excise on Wine, Rum and other Articles as specified and contained in the said recited Act, entitled, *An Act for more effectually raising a Duty of Excise on Wine, Rum and certain other enumerated articles, and for preventing frauds in the collection of the Revenue*, and as specified and contained in the said several Acts afterwards made for continuing, altering and amending of the same: such provisions, clauses, matters, and things, and each and every of them, shall extend and be construed to extend to the securing the collection of the several Excise Duties imposed by this Act, and to the punishment of persons acting contrary thereto, and to the condemnation and distribution of property seized and condemned, and in all shapes to the furtherance and support of the execution of this Act, and carrying the same into full effect, as fully and particularly as if each and every such provision, clause, matter or thing was herein over again recited and set forth. *Provided always nevertheless*, that nothing herein contained shall extend, or be construed to extend, to compel any master or masters of any vessel or vessels, to disclose the contents of the several packages, loaden on board of his or their vessel or vessels, in any other shape, manner or form, than such master or masters would be compelled to disclose the same at His Majesty's Custom House, any thing herein contained to the contrary notwithstanding.

No master or masters of Vessels compelled to disclose the several packages, but in the same manner as they give in their ship's manifest at the Custom-house

VI. *And be it further enacted by the authority aforesaid*, That it is the true intent and meaning of this Act, that nothing herein contained, shall extend, or be construed to extend, to the levying, imposing or collecting any Duty whatsoever, by virtue or under the authority of this Act, from, or upon the several articles herein after enumerated, *that is to say*, Wine, Rum and Spirits of all kinds, ~~refined Sugar, Porter and Ale, Gunpowder,~~ fine and Bohea Teas, Brown Sugar and Molasses, the same being already subject by Law to the several Duties both of Impost and Excise; also, all articles imported from the *United States of America*, which are subject already by law to a Duty of Ten *per cent.* likewise Flour, Grain of all kinds, Salt, Salted Beef and Pork; Butter, Hogs Lard, Coals, Pitch, Tar and Turpentine, Fish and Fish Oil, Furs and Skins of all kinds, Lumber, Staves and Cocoa: all which said several articles in this Clause particularly enumerated and mentioned, shall be imported and consumed

Enumerated articles which are free and clear of this Excise Duty, being already subject to Impost and Excise.

And Goods imported from the United States; already subject to 10 per cent.

consumed in this Province free and clear of, and from the said Excise Duty of Two Pounds Ten Shillings *per centum*, and Five Pounds *per centum* hereby imposed on Goods imported as aforesaid, any thing herein contained to the contrary notwithstanding.

Clear of 2l. 10s. and five per cent. Excise Duty

VII. *And be it further enacted by the authority aforesaid*, That if any Contractor or Contractors, Commissary or Commissaries, actually in His Majesty's service or employment, shall import or bring within this Province, for the use of His Majesty's Navy or Army, any Cloathing or Slops, Bread, Cheese, Oatmeal, Peas, Salted Suet, Vinegar, Oil, Raisins and Currants; such Contractor or Contractors, Commissary or Commissaries, or their principal Agent, shall produce to the Collectors of Impost and Excise an invoice thereof as aforesaid, and in addition to the affidavit herein before appointed to be made by an importer, shall declare on oath and subscribe the same, that such part of the several Goods in this Clause enumerated, as shall be contained in such invoice, were actually imported directly from Great-Britain or Ireland, for the use of His Majesty's Navy or Army, to be issued to the same, for, and on account of His Majesty, and for no other use or purpose whatsoever, and such Contractor or Contractors, Commissary or Commissaries, shall give bond to be accountable for the Duties of Excise imposed thereon, and the Collectors of Impost and Excise, shall, pursuant to the directions contained in the said herein before recited Acts, relative to the Excise on Rum, &c. examine from time to time, the stocks of such enumerated articles, which shall be in the hands or custody of the said Contractors or Commissaries or their Agent, and shall call him or them to an account for the expenditure thereof agreeable to the provisions of the said Acts, and shall give credit on the bonds so to be given as aforesaid, for the amount of the Duties on the said several articles, which such Commissary or Commissaries, Contractor or Contractors, or their Agents, shall prove agreeably to the provisions contained in the said Acts, to have been actually expended for the use of His Majesty's Navy or Army, and the said Contractors or Commissaries, or their Agents, shall pay the Duties of Excise on all the said articles, which shall be wanting, of which he or they shall be unable to account for the expenditure of as aforesaid, any thing herein contained to the contrary notwithstanding.

Articles imported by Contractor or Contractors for use of His Majesty's Navy or Army, on oath of the importer, exempt from this Excise on giving bond.

If any deficiencies therein, the Contractors shall pay the Excise Duty.

VIII. *And be further enacted by the authority aforesaid*, That if any person or persons whatsoever shall come within this Province, or any part thereof, for the purpose of actually settling therein, that it shall and may be lawful for the said Collectors of Impost and Excise to exempt from the said Duty of Five Pounds *per centum*, all Household Goods, Provisions and Necessaries of all kinds, which such person or persons shall import, or bring with them for their own use, and the use of their families, but it shall not be lawful to exempt any Goods, Wares or Merchandise of any kind whatsoever, brought or imported by such person or persons for the purpose of trade or for sale.

Persons moving into the Province to be exempt from the duty of five per cent.

IX.

If any of these Goods are exported, before they are on board, invoice of the quantity and sterling cost, shall be produced to the Collectors by the shipper, who shall take the following oath.

IX. *And be it further enacted, by the authority aforesaid,* That in case any Goods, Wares or Merchandise whatsoever, which by this Act are made subject to an Excise and on which such Excise Duty shall have been paid or secured pursuant to the provisions herein before made, shall be re-shipped or exported out of the Province, to any other country not within its jurisdiction, the person or persons making such shipment or exportation, shall before such Goods or Merchandise shall be loaden on board any ship or vessel give notice of such intended export to the Collector of Impost and Excise for the district wherein such Goods, Wares or Merchandise shall be, and shall deliver to such Collectors at the same time, an account, specifying the several articles so about to be re-shipped or exported, together with the quantity, quality and the first or sterling cost thereof, and such person or persons shall also exhibit or shew the packages so about to be exported to an officer or officers to be appointed by the said Collectors for that purpose, who shall have liberty to see the same loaden on board the Ship or Vessel in which the same are to be exported, and the Owner or Owners, or Person making such Shipment shall produce an Invoice of such Goods so loaded or reshipped, and shall make and subscribe the following Affidavit, which shall be annexed thereto. *I. A. B. Do Swear, that the Goods specified in the foregoing Invoice, were imported by me, and are charged therein at the first or Sterling Cost, and that I have actually paid or secured the Duty of Excise imposed thereon by the Law of this Province agreable to the Value in such Invoice, and I have shewn and exhibited the Packages in which the same Goods are contained to the Officer appointed to examine the same, who has attended the reshipment thereof, and the whole of the said Goods have been regularly entered at this Office, and are now actually loaden on board the Bound to and the same are not intended to be again landed, brought back, sold, bartered, exchanged or consumed in any part of this Province; and do Swear, that if it shall ever come to my Knowledge, that the whole or any Part thereof shall be relanded in, or brought back to this Province, I will to the best of my power, endeavour to prevent the Revenue thereof from being in that respect defrauded, and I will make the same immediately known to the Collector of the District wherein I shall then be.* And the Master of the Vessel in which such Export shall be made, shall likewise make and subscribe the following Affidavit, which shall be annexed to the said Invoice. I. A. B. *Do Swear, that to the best of my Knowledge and belief, the Goods specified in the annexed Invoice are contained in Package, marked and numbered as follows, that is to say which said several Packages with the Goods therein contained, are now, actually loaden on board the Bound to and I know of no fradulent Intention or Design to reland or bring the same back to this Province or any Part thereof, and if it shall ever come to my Knowledge, that the whole or any Part thereof shall have been brought back or fraudulently relanded in any part of the Province, I will make the same known to the Collector or Collectors of some District within the same. And I do Swear, that unless prevented by the Danger of the Seas, Winds or other unavoidable accident, I will truly land and put on Shore at the said Packages with the Goods contained therein,*

Oath to be taken by the masters of vessels.

which

which Affidavit when duly made and sworn to before the Collector of Impost and Excise for the District, shall be delivered with the original Invoice, to the Person making such Shipment, together with a Permit for such Export in the usual Form, and the Person making such Export shall be intituled to a Drawback of the whole Duty of Excise paid or secured to be paid on such Goods, by Virtue of this Act on his or their producing to the Commissioners of the Revenue or the Treasurer of the Province, a Certificate from the Collectors of the Duties or Customs, or British Consul, or Vice Consul, for the Kingdom, Province or Country, to which such Exportation shall be made, that the Goods and Packages mentioned in such Invoice, and Affidavit have actually been landed within such Collectors, Consul or Vice Consul's District, for the amount of which to be certified by the Commissioners of the Revenue or Treasurer of the Province, the Collectors of Impost and Excise shall give Credit, and if the Duties have been paid thereon, the Collector ~~or Collectors~~ shall certify the same on the back thereof, which shall intitle such Person or Persons to receive a Warrant or Warrant on the Treasury of the Province for the amount thereof, which Warrant or Warrants, the Governor, Lieutenant Governor or Commander in Chief for the Time being, is hereby authorized from Time to Time to draw, and the Treasurer to pay, and if any Vessel or Vessels shall be found relanding of any Goods so exported for a Drawback as aforesaid, such Vessel or Vessels together with the Articles clandestinely landed, shall be taken into Custody, condemned and distributed in the manner appointed by the several Laws of this Province relative to Impost and Excise, and all Persons aiding or assisting in the clandestine landing, or putting such Goods, or any Part thereof on Shore, or bringing the same back to this Province, and all Person or Persons clandestinely having the same in his, her or their Custody or Possession shall forfeit and pay the Sum of one Hundred Pounds each, for every Offence, to be levied and distributed in the Manner directed in, and by the said last mentioned Laws. *Provided always nevertheless*, that it shall not be lawful for the said Commissioners of the Revenue, or Treasurer to grant any Certificate for Drawbacks of Duties under, and by Virtue of this Act, unless the Sterling Cost of the Goods shipped at one and the same Time, and owned by one and the same Person, in one and the same Vessel, shall exceed the Sum of Fifty Pounds, and unless Application be made for the Drawback to be allowed, and the several Proofs requisite for allowing thereof made, within Twelve Months to be computed from the Time of such Reshipment, any Thing herein contained to the contrary notwithstanding. *And provided also*, that the Time limited for such Shipment shall be from Sun-rising to Sun-setting, both in Winter and Summer.

To be sworn to before the Collector, and shall be entitled to a drawback of the whole Excise on producing the proper documents from other countries.

If Goods under this description be re-landed, Vessels and Goods shall be condemned.

All concerned shall forfeit and pay 100*l.*

Such drawback must be on Goods when shipped that shall exceed £50

Within 12 *months from shipment.*

CAP. III.

An Act, for granting to his Majesty, certain Duties on Wine, Rum, and all other distilled Spirituous Liquors, and brown Sugar; for the Purpose of paying the Interest, and reducing the Principal of the public Debt of this Province.

Duties to be paid on Wine, Rum, &c.

BE it Enacted by the Lieutenant-Governor, Council and Assembly, and it is hereby enacted, That from and after the Publication hereof, there shall be raised, levied, collected, and paid to his Majesty, his Heirs, and Successors, for the uses and purposes aforesaid, upon all Wine, Rum, and all other distilled Spirituous Liquors, and brown Sugar, (Maple Sugar excepted), now within, or hereafter to be imported into, or manufactured within this Province, the respective Rates, Duties, and Impositions herein after mentioned, *That is to say*, for and upon all Wine which now is, or shall hereafter be imported into, or made within this Province, the Sum of six Pence per Gallon; to be paid by the Importer, or Manufacturer of them.

Wine 6d. per gallon.

Rum, &c. 6d. per gallon.

For and upon all Rum, and all other distilled Spirituous Liquors, which are now in, or shall be imported into, or made within this Province, the Sum of six Pence per Gallon; to be paid by the Importer, or Manufacturer of them.

For every 100 wt. of Brown Sugar (Maple Sugar excepted) one shilling

For and upon every Hundred Weight of brown Sugar, (Maple Sugar excepted), the Sum of one Shilling, which said Rates, Duties, and Impositions shall be raised, levied, collected, and paid to his Majesty, his Heirs and Successors, by the Ways, Means, Methods, Rules, and Directions, and under the Penalties herein after mentioned and expressed; *That is to say*, all and every Person, and Persons who have heretofore inported, Manufactured, or now have in there Possession any of the herein enumerated Articles, on which the Duties heretofore imposed, have not been paid, shall pay all and every the Duties, Rates and Impositions, due and payable thereon, under, and by Virtue of, and agreeable to the several Laws made and provided in the seventh Session of the sixth *General Assembly* of this Province, begun and holden, on the sixth day of *June*, in the Year one Thousand seven Hundred and Ninety two, for the Purpose of raising a Revenue for the use of his Majesty, and the Support of the Government of this Province; out of which Duties so now due and unpaid, the Amount of the Rates and Duties hereby imposed, shall be appropriated, and applied to the purposes, hereinafter mentioned and expressed; and that all and every Merchant,

Duties collected and appropriated as herein directed.

and other Person or Persons, who shall, from and after the Publication hereof,

of, import or bring into this Province, in any Ship, or Veſſel, or ſhall receive, or have conſigned to him, her, or them, any Wine, Rum, or other diſtilled Spirituous Liquors, or Brown Sugar, (Maple Sugar excepted,) he ſhe, or they ſhall within Twenty-Four hours after the arrival of ſuch ſhip or veſſel, in any port, harbour, or creek, within this Province, ~~and notice thereof given to him, her, or them~~, render an account on oath, to the collector ~~or collectors~~ of exciſe, for the diſtrict in which ſuch merchant, conſignee, or other perſon or perſons ſhall reſide, ſetting forth and ſpecifying the quantity of each of the ſaid enumerated articles, ſo by him imported or received; the nature and kind of caſks and packages, in which the ſame is, or are contained and packed, with the marks and numbers thereof; and alſo the place from which they were imported and brought. And that the maſter or owner, and the ſupercargo, (if any there ſhall be) of any veſſel ſo importing or bringing any of the above enumerated articles, ſhall alſo within twenty-four hours after the arrival of ſuch veſſel at any port, harbour, or creek, within this Province, report to ſuch collector ~~or collectors~~ for the diſtrict in which ſuch port, harbour, or creek ſhall lie, the quantity of each of the above enumerated articles, laden on board ſuch ſhip or veſſel, the caſks or packages in which the ſame are contained, with the marks and numbers of them, with the name or names of the perſon or perſons to whom ſuch article or articles is, or ~~are~~ conſigned, and ſhall verify his, and each of their ſaid report, by oath, before the ſaid collector ~~or collectors~~. *in the Terms following.*

Importer to report within 24 hours after Veſſel's arrival.

Maſter or owner of veſſel to report all Goods onboard within 24 hours after arrival.

Importer or Conſignee's Oath.

I A. B. Do ſwear, that the Account I have now rendered and ſubſcribed, of the Wine, Rum, and other diſtilled Spirituous Liquors and Brown Sugar, to me belonging, conſigned, laden on board and imported in the at is a true Account of all the Wine, Rum, and other diſtilled Spirituous Liquors and Brown Sugar, laden on Board the to me belonging or conſigned, and that no Wine, Rum, or other diſtilled Spirituous Liquors, or Brown Sugar, laden on Board the to me belonging or conſigned, hath to my knowledge or belief been landed, ſold, delivered, bartered, or exchanged, at any Port or Place within this Province or on the Coaſts thereof.

Importer or Conſignee's Oath.

Maſter's, and Supercargo's Oath.

I A. B. Do ſwear, that the Report which I have now made, read and ſubſcribed, contains a juſt and true Account of all the Wine, Rum, and other diſtilled Spirituous Liquors, and Brown Sugar, laden on Board the at and that I have not landed, or ſuffered to be landed, ſold, or delivered, bartered or exchanged, any Wine, Rum, or other diſtilled Spirituous Liquors, or Brown Sugar, at any Port or Place within this Province, or on the Coaſts thereof, ſince my ſailing from

Maſter and Supercargo's Oath.

And

And shall also obtain a Permit from the said collector ~~or collectors~~, for landing the same, on some certain Wharf or Place, within his or their Districts; which Permit shall be in the words following:

Form of Permit for landing.

Permit A. B. Master of to begin to unload the Cargo of the said Vessel at Wharf, or landing, within the District of and to continue to unload the same, betwixt Sun rising, and Sun setting each Day, until such Vessels Cargo shall be discharged. Given under my Hand this Day of A. D. 179

Master, Owner, or Consignee breaking bulk without a Permit, or suffering articles to be removed or carried away without a Permit, to forfeit the sum of One Hundred Pounds, and the Vessel from which the said Goods were landed to be forfeited.

And if such master, owner, or consignee, or other person, shall neglect to make such report, or shall break bulk of, or on board such ship or vessel, or shall unlade or land any of the said enumerated articles, before he, she, or they shall have made such report, and obtained such permit; or shall unlade or land any of the said enumerated Articles, or either of them, at any other place than is specified in the said permit, or shall remove, or carry away, or suffer to be removed, or carried away, any of the said articles, from the place specified in the said permit for landing; before such Wine, Rum, or other distilled spirituous Liquors, shall be guaged, and such Sugar weighed, under the direction of the said collector ~~or collectors~~, and shall have secured the rates, duties and impositions aforesaid, as is herein after directed; and not having a permit for so removing the same, in the words following:

Permit A. B. to remove from within the Town of the Duties thereon having been already paid or secured in the ~~Collectors~~ Office, at Given under my Hand at this Day of A. D. 179

Every such Merchant, Owner, or Master of such Vessel, Consignee, or other Person or Persons, shall forfeit for each and every Offence, the Sum of one Hundred Pounds; and the Ship or Vessel from which such Articles, or any, or either of them, shall have been fraudulently and clandestinely landed, shall become Forfeit, and shall be seized by the said Collector ~~or Collectors~~; shall be condemned and sold, and the proceeds of the Sale thereof, distributed in manner and form, herein after directed.

Report being made as aforesaid the Collector to grant Permit for unlading.

II. *Be it further enacted, by the authority aforesaid,* That on the Accounts and reports being made as aforesaid, and by the persons herein before-mentioned, of all and every part of the above enumerated articles, which shall be imported into this Province as aforesaid, the collector ~~or collectors~~ of Excise for the district, into which such articles shall be imported, shall give to such merchant, consignee, or master, a Permit to break bulk of, and to unlade from such ship or vessel, all and every the herein before-mentioned articles, and to land the same at such wharf or place, as such collector shall think most convenient to the owner or consignee of such articles, and shall proceed to guage such wine, and spirituous liquors, and mark the name of the island from whence the said spirituous liquors came on the head of the hogsheads or casks, in which such spirituous liquors are in, at the time of guaging the same; and to weigh such

Wine, &c. to be guaged, and the name of the Island from whence it came, marked on the cask.

ſuch ſugar, and after weighing and guaging the ſaid articles reſpectively, ſhall proceed, in caſe the duties on the articles ſo imported ſhall not amount to more than ten pounds, to collect the ſame, before the Importer ſhall have a Permit for the removal of the ſaid articles, and in caſe ſuch Duties ſhall amount to more than Ten Pounds, then ſuch Collector ſhall proceed to ſecure the ſaid Duties, by taking a Bond ~~or Bonds~~ from ſuch Importer, Owner or Conſignee, to His Majeſty, His Heirs and Succeſſors, with ſufficient Sureties for the payment of the Rates and Duties herein beforementioned, in manner and form following, that is to ſay: one fourth part of the ſaid Rates and Duties in three months, from the giving ſuch Security; one other fourth part of the ſame Rates and Duties, in ſix months from the giving ſuch Security; one other ~~fourth part~~ of the ſaid Rates and Duties, in nine months from the giving ſuch Security; and the reſidue of the ſaid Rates and Duties in one year from the giving ſuch Security.

Sugar to be weighed,

In caſe the Duties do not amount to more than Ten Pounds, to be collected before removal, if otherwiſe to take Bond.

III. *Be it further enacted by the authority aforeſaid*, That the Owner or Owners, of any Diſtillery or Diſtilleries, or other perſon, who ſhall manufacture any Diſtilled Spirituous Liquors within this Province, and in caſe ſuch Diſtillery or Diſtilleries ſhall be carried on by any ſervant or ſervants, having the care and management of the ſame, ſuch Owner, Maſter, Servant or Servants reſpectively, ſhall on or before the ſecond day of each and every month, after the publication of this Act, render a true account in writing to, and on oath, made before the ſaid Collector ~~or Collectors~~, of the quantity of Rum or other diſtilled Spirituous Liquors, that hath been manufactured or diſtilled in his, her, or their Diſtillery or Diſtilleries, and ſhall give ſecurity for the payment of the Rates and Duties on ſuch Rum, or other Spirituous Liquors by this Act impoſed, in manner and form as in this Act is directed; with reſpect to ſuch articles as ſhall be imported into this Province, under the penalty of One Hundred Pounds for each and every neglect.

Owners of Diſtilleries to render an account every month on Oath, of all Liquors diſtilled.

IV. *Be it further enacted by the authority aforeſaid*, That in caſe no perſon ſhall appear to pay, or give ſecurity for the rates and duties herein impoſed, on the ſaid enumerated articles, within twenty-four hours after the ſame ſhall have been landed and guaged, weighed or reported by the diſtiller thereof, as above required; that then it ſhall and may be lawful for the ſaid collector ~~or collectors~~, to take ſuch enumerated articles into his or their cuſtody, ſtore the ſame, and ſhall within five days, from receiving the ſame into his or their poſſeſſion, give notice, for the ſpace of ten days of ſuch ſale, and proceed to ſell at Public Auction, ſo much of the ſaid Articles as ſhall be neceſſary to pay the Rates and Duties impoſed by this Act, with all reaſonable Coſts and Charges, attending the ſtoring and ſelling ſuch Articles; and ſhall deliver up to any Perſon, lawfully authorized to receive the ſame, the reſidue of ſuch Articles, as may remain in the Hands of the ſaid Collector ~~or Collectors~~, after paying ſuch Rates, Duties, Coſts and Charges.

If no perſon appear to pay or ſecure the Duties within 24 hours after the ſame ſhall have been landed, gauged &c Collector to give notice, and ſell ſo much of the Articles as ſhall be neceſſary to pay Duties, &c. the reſidue to be depoſited in the hands of a perſon authoriſed to receive the ſame.

V.

No articles of the value of £.5. to be removed without a Permit.

V. *Be it further enacted, by the authority aforesaid,* That none of the herein enumerated Articles, of the Value of Five Pounds, or above; shall be transferred by, or removed from the Store or Stock of any Importer or Owner of the same, to any other Person or Persons whomsoever, without a Permit from the said Collector ~~or Collectors~~ of the District, wherein the same shall be in the Words following:

Form of Permit.

Permit A. B, to receive from Stock of C. D. the following Articles, Viz and to carry the same from within the Town of to
Office, at the Duties thereon having been paid or secured in the ~~Collectors~~ Excise
Day of Given under my Hand at this
*~~179~~ 18

Articles found in possession of any person, on which the Duties have not been paid such articles to be seized, and the possessor to pay £.50

VI. *Be it further enacted, by the authority aforesaid,* That in Case any of the above enumerated Articles shall be found in the Possession of any Person or Persons whomsoever, or shall be found laden on any Cart, Truck, Waggon, Sled, Horse, or Horses; or on board any Boat or Vessels, the Rates and Duties herein mentioned, not being paid or secured, or without the respective Permits by this Act required; the Person or Persons in whose Possession they shall be so found, shall forfeit Fifty Pounds, and all and every such Articles, Carts, Trucks, Waggons, Sleds, Horses, Boats and Vessels, shall be forfeit; and that where any Question shall arise, whether the aforesaid Rates and Duties have been paid or secured, the Proof of the Payment, or the securing the same, shall lie on the Possessor, or Claimer of such Articles.

Collectors to give a Permit for exporting Wine, Rum, Sugar, &c. without a Fee.

VII. *Be it further enacted, by the authority aforesaid,* That in Case any Person shall be desirous to export or carry, in any one Ship or Vessel, registered according to Law, any Quantity of Wine, exceeding two Hundred Gallons; or any Quantity of Rum, or other distilled Spirituous Liquors, exceeding four Hundred Gallons, or any Quantity of Brown Sugar, exceeding Ten Hundred Weight, out of this Province, to any Kingdom, State or Colony; such Person or Persons shall previous to reshipping, exporting or carrying the same out of the Province, obtain a Permit, authorizing him, her, or them, to export the said Article or Articles, which Permit the said Collector ~~or Collectors~~ shall give without Fee, ~~upon such Person or Persons giving security, in double the Value of the Duties imposed in, and by this Act, on such Articles as are intended to be so exported; that the same shall within three Days from the Time of requiring such Permit, be laden on board some Ship or Vessel, and be without unnecessary Delays, transported out of, and shall not be fraudulently relanded, within this Province;~~ after obtaining which Permit, it shall and may be lawful after the same has been first guaged and weighed by the proper Officer, to lade the same on board any Ship or Vessel for exportation, in the presence of the said Collector ~~or Collectors,~~

~~Collectors,~~ Weigher ~~or Weighers,~~ Guager ~~or Gangers,~~ for the Diſtrict or either of them. And the Exporter and Maſter of the Veſſel, on board which ſuch Articles ſhall be laden, ſhall reſpectively make and ſubſcribe before, and leave in the Hands of the Collector ~~or Collectors,~~ who ſhall give the ſaid Permit, the following Oaths, Viz.

Exporter's Oath.

I. A. B. Do ſwear, that the now actually by me Shipped on board whereof C. D. is Maſter, bound for is really part of the Stock of imported from in the from the Iſland of . entered in this Office, and is of the Proof of the ſaid Iſland as imported, and is not intended to be relanded in this Province.

Form of Exporter's Oath.

Maſter's Oath.

I. C. D. Do ſwear, that is now actually ſhipped on board the of which I am Maſter, bound for and that the ſame hath been laden on board the ſaid for the Purpoſe of Exportation out of this Province, and that the ſame is not intended to be again landed, ſold, or exchanged in any Part of this Province.

Maſter's Oath.

After which Oaths made, and filed as aforeſaid, with the ſaid Collector ~~or Collectors,~~ the Duties ſecured on ſuch Articles as are ſpecified in ſuch permit and affidavit, ſhall not be demanded for the ſpace of twelve months after the date of ſuch permit; and in caſe, ſuch exporter ſhall, at or before the Expiration of the ſaid Twelve Months, produce to the Collector ~~or Collectors,~~ from whom he obtained ſuch Permit for Exportation as aforeſaid, a Certificate, under the Hand and Seal of the Principal Officer or Officers of his Majeſty's Cuſtoms, at the Place to which ſuch Articles ſhall be exported, of the Proof of the ſaid Spirituous Liquors, and that the ſame have been, to his Knowledge, landed within the port of which he or they is, or are principal Officer or Officers, or in Caſe ſuch enumerated Articles ſhall be exported to any Foreign Country, ſuch Exporter ſhall produce the like Certificate from his Majeſty's Conſul, or Vice Conſul for ſuch Foreign State or Country; that then, and in that Caſe, the ſaid Exporter ſhall have Credit with the ſaid Collector ~~or Collectors~~ of Exciſe, for five ſixth Parts of the Amount of the Duties ſecured for, and on the Articles ſo by him exported out of this Province: and in Caſe the Rates and Duties herein laid and impoſed ſhall have been paid, ſuch Certificate ſhall intitle ſuch Exporter to receive the amount of the ſaid five ſixth Parts of the ſaid Rates and Duties, ſo paid from the Treaſurer of the Province. And if any of the enumerated Articles which ſhall be ſo ſhipped for Exportation, ſhall be fraudulently relanded

Duties on exported Stock, not demandable for 12 months, &c.

Articles fraudulently re-landed to be forfeited, with Boat, Ship or Vessel, and persons aiding to pay £. 50

landed in this Province, such Articles so relanded, shall be forfeit to his Majesty, his Heirs and Successors, together with the Ship, Boat, or Vessel from which they shall be relanded, and all and every Person or Persons, who shall be aiding and assisting in such relanding, shall forfeit and pay the Sum of Fifty Pounds, to be prosecuted, recovered and distributed, as is hereafter directed.

VIII. *Be it further Enacted, by the Authority aforesaid*, That if any Merchant, Distiller or other Person, shall supply for, and on Account of his Majesty's Army, Navy or Careening Yard within this Province, any Rum or other distilled Spirituous Liquors, for which he shall have paid or secured the Duties and Rates, by this Act laid and imposed on the same; such Merchant, Distiller or other Persons shall be intitled to have Credit, or be repaid for the Duties so secured or paid; provided such Rum or other distilled Spirituous Liquors, so sold and delivered for the Use of his Majesty's said Army, Navy and Careening Yard respectively, shall have been delivered over, to the respective Commanders of his Majesty's Army, Navy or the Storekeeper of the said Careening Yard, or to some Person or Persons by them respectively, under their Hands and Seal, authorized to accept and receive the same, in the presence of the Collector or Collectors of Excise, for the District in which the same shall be so sold and delivered, and such Merchant, Distiller, and other Person or Persons, shall produce to the Collector or Collectors of Excise for such District from the said respective Commanders of his Majesty's said Army and Navy, or the Storekeeper of the said Careening-Yard, a Certificate or Certificates, that the Rum or other Spirituous Liquors, so supplied by the said Merchant, Distiller or other Persons to them respectively, on Account of his Majesty, for the Use of the Army, Navy or Careening Yard respectively, that the same hath been actually issued in, and for his Majesty's Service, or hath been sent out of the Province, as an allowance from his Majesty to the Persons under, or in their respective Commands or Departments; and provided the said Merchant, Distiller or other Person, so supplying such Rum or other distilled Spirituous Liquors, shall make and subscribe the following Oath:

Merchants supplying Army or Navy, to have credit for the Duties, &c. provided the Merchant makes Oath.

Form of Oath.

I A. B. Do swear, that I did on the Day of in the Year of our Lord bona fide, sell and deliver to for the Use of his Majesty's at Halifax Gallons of for and on Account of his Majesty, and for no other Use, that such Sale and Delivery was an absolute Sale and delivery of such without any express or implied Condition, Trust or Confidence on the Part of to whom the same was delivered, or of any other Person or Persons whomsoever, and that I do verily believe the said hath been actually issued for, or applied to the Purpose it is stated by this Deponent to have been delivered for.

IX.

IX. *Be it further Enacted, by the Authority aforesaid,* That it shall and may be lawful for the Governor, Lieutenant Governor or Commander in Chief of this Province for the time being, to appoint they or more person or persons, to collect the rates and duties, by this Act laid and imposed, and such landwaiter or landwaiters, gauger or gaugers, weigher or weighers for the several districts in this province, as heretofore hath been used and practised; which Collector or Collectors, Landwaiter or Landwaiters, Weigher or Weighers, Gauger or Gaugers, or one of them, shall, and may, immediately upon the arrival of any ship or vessel in any harbour, port or creek in this Province, either at or before her coming to an anchor, or wharf, enter on board the same, and shall have full power and authority to take custody of, and to seize any ship, vessel, boat, cart, waggon, truck, sled or horse, on board of, or on which any of the above enumerated articles shall be laden or found contrary to the provisions of this Act, and to prosecute the same, and all and every person or persons offending against all or any of the rules, regulations and provisions thereof, to final condemnation, judgment and execution; and shall and may enter into any ships, vessels, boats, houses, shops or cellars, of all and any person or persons, in which they, or either of them, shall have reasonable cause to suspect there is or are any article or articles above enumerated, for which the rates and duties herein mentioned, have not been paid or secured, or which has or have been fraudulently relanded within this Province.

Governor to appoint Persons to collect the duties.

Collector, &c. authorised in entering vessels, and provided contraband articles are on board to make seizure.

Houses, Stores, &c. may be searched.

See page 28

Provided, That every such Collector, Landwaiter, Guager and Weigher, shall before they, or either of them, enter into any houses, shops, stores or cellars, on oath inform some or one of His Majesty's Justices of the Peace, for the County or Town wherein such houses, shops, stores or cellars are situate, that he has cause to suspect there is, or are, any of the article or articles above enumerated, and for which the rates and duties herein mentioned, have not been paid or secured, or which has, or have been relanded as aforesaid, within this province; and the said Justice is hereby authorised and directed, immediately on the information aforesaid, to attend and go with such Collector, Landwaiter, Gauger or Weigher, to the houses, shops, stores or cellars aforesaid; and shall then and there require to be admitted into the same, either by personally demanding of some person in or belonging to such dwelling-house, shop, store or cellar, admittance into the same, or by publicly and aloud, near such dwelling-house, shop, store or cellar, declaring the purpose for which he is about to enter into the same, after which demand or declaration made as aforesaid, in case the door or doors of such dwelling-house, shop, store or cellar, shall not be opened, it shall and may be lawful for such Justice of the Peace, to direct and order the said Collector, Landwaiter, Gauger or Weigher, forcibly to enter into such dwelling-house, shop, store or cellar as aforesaid, at any time between sun rising and sun setting, and to search for any articles herein enumerated, and to seize such of them, whereon the said rates and duties shall not have been paid, secured or permitted to be removed, agreeable to the provisions of this Act.

The Justice to attend Collector, and require admittance if repulsed, to make forcible entry.

Collectors empowered to administer the Oaths required, and in case of omission to forfeit 100l. and persons swearing falsely, guilty of perjury.

X. *Be it further enacted, by the authority aforesaid,* That all and every Collector ~~or Collectors appointed under and by virtue of this Act~~, shall be, and are hereby authorised to administer any, and all the oaths by this Act, appointed to be taken and made; and that if any such Collector ~~or Collectors~~ shall omit to administer, or shall dispense with any of the Oaths by this Act required to be taken, by the persons therein mentioned; such Collector ~~or Collectors~~, shall forfeit and pay the sum of One Hundred Pounds, for each and every neglect, and that in case any person or persons shall make oath to any false reports, or shall falsely swear to any other matter or thing hereby required to be verified on oath, before such Collector, ~~or Collectors~~, the person or persons so offending, shall be deemed guilty of corrupt and wilful perjury, and shall, on conviction thereof, be liable to, and suffer all the pains and penalties by law inflicted on persons guilty of corrupt and wilful perjury.

See page 79.

Monies, collected, to be paid to the Treasurer quarterly, or oftener if required; Duties to be applied, as herein directed. When payments are to be made

XI. *Be it further enacted, by the authority aforesaid,* That all and every sum or sums of money arising from, or which shall be collected and paid under, and by virtue of this Act, after ~~paying~~ the expence of collecting the same, shall (quarterly or oftener if the same shall be by him demanded) paid into the hands of the Treasurer of the province, ~~and shall be by him paid, and applied to discharge the interest of the debt of the Province, and~~ the surplus thereof, provided there shall be any, shall be applied to the payment of the interest certificates, heretofore issued by the Commissioners of the Revenue, to the public creditors of the Province, in case any such certificates now remain unfunded, and the residue of such sum or sums of money, if any there be, shall be applied to the payment of the principal debt of the Province; all which payments shall be made to such creditor or creditors in course, according to the priority of their claims, and on every first day of July, and on every first day of January, in each and every year; and in case the eldest creditor or creditors shall not apply for his or their share of the money, by this Act appointed to be paid to such creditor or creditors, in reduction or discharge of his her, or their demand or demands, within two months after the respective days by this Act appointed for his, her, or their receiving the same, that then and in that case, it shall and may be lawful for the said Treasurer to make payment to the next eldest creditor, and so in course to the last creditor, now having a demand on this Province, by virtue of any note or warrant now registered with the Treasurer of the Province.

Treasurer to advertise, if Creditors should not apply.

XII. *And be it further enacted, by the authority aforesaid,* That if it shall so happen, that a sufficient number of the said Creditors aforesaid, shall not appear or apply for the payment of his, her or their debt, due and owing as aforesaid, on the days and times herein beforementioned, then, and in such case, it shall and may be lawful for the Treasurer of the Province, by public advertisement in one of the Newspapers, for the space of one month, to call

on,

on, and require ſuch Creditor or Creditors, ſpecifying them by name, to come and receive payment of his or their reſpective debts; and in caſe ſuch Creditor or Creditors ſhall neglect to apply for and receive the ſame, all future intereſt on ſuch debt ſhall ceaſe, and ſuch Creditor and Creditors ſhall from thence forth, have and receive no more than the principal of his or their ſaid debt, with ſuch intereſt only as was due and owing thereon, at the expiration of the aforeſaid one month, from the date of the ſaid advertiſement.

Collectors charged to ſhew their accounts without Fee.

XIII. *Be it further enacted, by the authority aforeſaid,* That all and every Collector or Collectors, appointed by this Act, ſhall keep a fair and true account of the exact quantity of all and every of the herein enumerated articles, which ſhall be entered in his or their office or offices with the ſums ſecured or paid on the ſame, with any other ſum or ſums ariſing from the Duties by this Act impoſed, by him or them paid over into the hands of the Treaſurer of the Province, which accounts ſhall be on demand, and without fee at any time between the hours of ten of the clock in the morning, and two of the clock in the afternoon of the firſt Monday in every month, ſhown to any Creditor or Creditors of the Province, under the penalty of One Hundred Pounds.

Treaſurer's accounts may be viewed.

XIV. *And be it further enacted by the authority aforeſaid,* That the Treaſurer of the Province for the time being, ſhall likewiſe keep an account of all ſums of money by him received from all, and every the Collector or Collectors by virtue of this Act to be appointed for and on account of the Rates and Duties by this Act impoſed, which account ſhall be by him ſhown to any Creditor or Creditors of the Province, who ſhall demand to have a view of the ſame, upon any day or days when ſuch Creditor or Creditors ſhall be by this Act entitled to receive the intereſt or any part of the principal ſum due to him by this Province, under the penalty of One Hundred Pounds for each and every offence.

Collectors to give Bonds as herein directed.

XV. *Be it further enacted by the authority aforeſaid,* That every perſon who ſhall be appointed a Collector of the Rates and Duties by this Act impoſed and laid, ſhall before he enters on the execution of the office, give bond to His Majeſty, His Heirs and Succeſſors, with two good and ſufficient Sureties in the ſum of One Thouſand pounds, the Collector or Collectors of Halifax excepted, who ſhall give bond as aforeſaid in the ſum of Two Thouſand Pounds, for the true and faithful performance of the duties of the office of Collector, agreeable to the true intent and meaning of this Act.

If Collector or Treaſurer apply Monies, to any other purpoſes.

XVI. *Be it further enacted, by the authority aforeſaid,* That if any Collector or Collectors, or the Treaſurer of the Province for the time being, or either of them, ſhall pay or apply the monies or any part of them, ariſing from the

than herein directed, to forfeit 500l.

the Duties impoſed by this Act, to any purpoſe or purpoſes, other than thoſe directed by this Act, he or they ſhall forfeit the ſum of Five Hundred pounds for each and every offence, to be recovered by any perſon or perſons, who ſhall ſue for the ſame.

Provided an action be brought againſt any Collector &c. by virtue of this Act, he may plead the general iſſue.

XVII. *And be it further enacted, by the authority aforeſaid,* That if any action or ſuit ſhall be commenced againſt any Collector, or other officer or officers, by any perſon or perſons for any thing by him done in the execution of his office, by virtue or in purſuance of this Act, he or they ſhall and may plead to ſuch Action or Suit the General Iſſue, and give the ſpecial matter in evidence at the trial to be had thereon, and if it ſhall appear to have been done in purſuance of, and under the authority of this Act, the jury ſhall find for the defendant or defendants, and ſuch defendant or defendants, ſhall recover his or their coſts of Suit.

Fines to be applied as herein directed.

XVIII. *Be it further enacted, by the authority aforeſaid,* That all Fines Penalties and Forfeitures for any offence againſt this Act, ſhall be proſecuted, levied and recovered by Bill, Plaint or Information in any of His Majeſty's Courts of Record within this Province; and that one moiety of ſuch Fines, Penalties and Forfeitures ſhall be to His Majeſty, His Heirs and Succeſſors, to be applied to the ſupport of the Government of this Province, the other moiety to him or them that ſhall diſcover, inform or ſue for the ſame, together with full coſts of ſuit; and that on all proſecutions for any Fines, Penalties and Forfeitures for any offences againſt this Act, the proſecutor and defendant ſhall be entitled to demand a ſpecial Jury for the trial thereof, and to take the depoſitions of witneſſes to be uſed in evidence at ſuch trial, as is practiſed and authoriſed by the laws and uſages of this Province, in civil actions.

Proſecutor or Defendant to have ſpecial Jury.

This Act to continue until the whole of the Debt of this Province be liquidated.

XIX. *Be it further enacted, by the authority aforeſaid,* That this Act, and every matter and thing herein contained, ſhall be in force, until the whole of the debt of the Province now exiſting by virtue of any notes, commonly called Treaſurer's notes, or by virtue of any Warrants under the hand and ſeal of any Governor, Lieutenant-Governor, or Commander in Chief of this Province, which before the firſt day of April in the preſent year of Our Lord, One Thouſand Seven Hundred and Ninety three, have been regiſtered with the Treaſurer of the Province, ſhall be paid and diſcharged, or until there ſhall be a ſufficient Sum of Money in the Treaſury of this Province to ſatisfy and diſcharge the debt aforeſaid, and no longer.

CAP. IV.

CAP. IV.

An Act, for providing for the ſupport of His Majeſty's Government in this Province by laying an additional Duty on Wine, Rum, and other Articles herein mentioned, and for encouraging the Agriculture, Fiſheries, and Commerce of this Province.

BE *it enacted, by the Lieutenant-Governor, Council, and Aſſembly, and it is hereby enacted*, That from and after the publication hereof, there ſhall be raiſed, levied, collected and paid to His Majeſty, His Heirs, and Succeſſors, for the ſupport of the Government of this Province, on all Wine, Rum and other diſtilled Spirituous Liquors, and Brown Sugar, Maple Sugar excepted, hereafter to be imported into, or manufactured within this Province, the additional Rates, Duties and Impoſitions herein after-mentioned, and upon all Molaſſes, Coffee, Porter, Beer, Loaf Sugar, Gunpowder and Teas, which ſhall hereafter be imported into, or manufactured within this Province, the reſpective Rates, Duties and Impoſitions herein after mentioned, *That is to ſay*; For and upon every Gallon of Rum, and other diſtilled Spirituous Liquors, ſix Pence.

Additional duties on Wine Rum, &c,

6d. per gallon for Rum, &c.

For and upon every Gallon of Wine, nine Pence.

9d. per gallon for Wine.

For and upon every Gallon of Molaſſes, one Penny.

1d. per gallon for Molaſſes.

For and upon every Hundred Weight of Brown Sugar, two Shillings, and ſix Pence.

2s. 6d. for 100cwt. of Brown Sugar

For and upon every Pound of Coffee, one Penny.

1½d. per lb. for Coffee.

For and upon every Pound of refined Sugar, one Penny, and one half Penny.

1d. per lb. for refined Sugar.

For and upon every Pound of Gun Powder, two Pence.

2d. per lb. for Gun-powder.

For and upon every Pound of Bohea Tea, one Penny.

1d. per lb. for Bohea Tea.

For and upon every Pound of all other Teas, four Pence.

4d. for other Teas

For and upon every Hogſhead of Porter, or Beer, ſeven Shillings and ſix Pence.

7s. 6d. per hhd. for Porter, &c.

For and upon every dozen Bottles of Porter, or Beer, ſix Pence; to be paid by the Importer thereof.

6d. per dozen for Porter.

II. *Be it further Enacted, by the authority aforeſaid*, That if any Perſon or Perſons ſhall from and after the Publication hereof, export out of this Province, any Wine, Rum or other diſtilled Spirituous Liquors or Brown Sugar, ſuch Perſon or Perſons ſhall be entitled to have Credit for, or to be repaid the whole amount of the additional Rates and Duties herein above-mentioned and hereby impoſed and laid; upon the ſame Terms and Con-

Exporter to draw back additional duties.

ditions, from the ſame Perſon and Perſons, for the ſame Quantities, and upon the ſame Certificates, as he or they, ſhall or may be entitled to have credit for, or to be repaid, five ſixth Parts of the Rates and Duties, impoſed and laid on Wine, Rum and other diſtilled Spirituous Liquors, as are preſcribed, mentioned, named and expreſſed, in an Act, paſſed in the preſent Seſſion of this *General Aſſembly*, entitled an Act, for granting to his Majeſty, certain Duties on Wine, Rum, and all other diſtilled Spirituous Liquors, and Brown Sugar, for the Purpoſe of paying the Intereſt, and reducing the Principal of the Public Debt of this Province.

Exporter of Molaſſes exceeding 1000 gallons, of Coffee 500 lbs. weight, of Bohea Tea 300 lbs. wt. other Teas 200 weight, Porter or Beer 6 hhds. or 60 dozen bottles, Refined Sugar 500 lbs. weight, Brown Sugar 1000 lbs. weight, to draw back five ſixth parts of the duties upon the like terms and Certificates as the former duties are drawn back.

III. *Be it further Enacted, by the authority aforeſaid*, That if any Perſon or Perſons, ſhall from and after the publication hereof, export out of this Province, any Quantity of Molaſſes, exceeding one Thouſand Gallons; any Quantity of Coffee, exceeding five Hundred Pounds Weight; any Quantity of Bohea Tea, exceeding three Hundred Pounds Weight; any Quantity of other kinds of Tea, exceeding two Hundred Pounds Weight; any Quantity of Porter or Beer, exceeding ſix Hogſheads, or ſixty Dozen Bottles; any Quantity of refined Sugar, exceeding five Hundred Pounds Weight; any Quantity of Brown Sugar, exceeding Ten Hundred Pounds Weight, ſuch Perſon or Perſons, ſhall be entitled to, and ſhall have Credit for, or be repaid the five ſixth Parts, of the Rates and Duties herein above mentioned, and hereby impoſed thereon, upon the ſame Terms, and conditions, and from the ſame Perſon and Perſons, and upon the like Certificates, as Perſons exporting Wine, Rum, and other diſtilled Spirituous Liquors, and Brown Sugar are entitled to have Credit for, or to be repaid, five ſixth Parts of the Rates and Duties laid and impoſed, on Wine, Rum, and other diſtilled Spirituous Liquors, and Brown Sugar, in and by the herein before recited Act, entitled as aforeſaid, by Virtue of the ſaid Act.

Perſons ſupplying Rum or other Spirits for the Army, Navy, and Careening Yard, to have credit for the Duties.

IV. *Be it further enacted, by the authority aforeſaid*, That if any merchant, diſtiller, or other perſon or perſons, ſhall ſupply and deliver for the uſe of His Majeſty's Army, Navy, or Careening yard, any Rum, or other diſtilled Spirituous Liquors, in the manner, and for the purpoſes in the herein before recited Act mentioned; ſuch merchant, diſtiller, or other perſon, ſhall be entitled to, or have credit for the rates and duties by this Act impoſed and laid thereon, in the ſame manner, upon the ſame oaths and certificates as he or they ſhall or may be, by the ſaid recited Act, entitled to have credit for, or to be repaid, the rates and duties, by the ſaid recited Act impoſed and laid.

And whereas it is highly neceſſary, for promoting the Agriculture, Fiſheries and Commerce of this Province, that merchants, traders, and others, who ſhall export the produce or manufactures of the Province, to the Weſt-Indies, or other parts beyond the Sea, and who ſhall bring back the produce of the Weſt-Indies, in

in return for the ſame, ſhould have ſome encouragement for carrying on a trade, ſo beneficial to this Country:

V. *Be it therefore enacted, by the authority aforeſaid,* That from and after the publication hereof, there ſhall be paid, levied and collected, to the uſe of His Majeſty as aforeſaid, on all Rum, Molaſſes, Brown Sugar, and Coffee, which hereafter ſhall be imported into this Province, the ~~further~~ additional Rates, Duties and Impoſitions herein after mentioned, over and above the Duties herein before, ~~or by any other former or other Act~~ impoſed thereon, unleſs one full third part of all ſuch Rum, Molaſſes, Brown Sugar, and Coffee, ſhall have been purchaſed, with the proceeds of the produce or manufactures of this Province, to be exported as herein after directed; and unleſs ſuch Rum, Molaſſes, Brown Sugar, and Coffee, ſhall be imported in a veſſel or veſſels owned by an inhabitant or inhabitants, of this Province, reſident therein, and who ſhall have reſided therein at leaſt ſix months previous to ſuch importation, or by any firm or trading company, any of the partners of which have reſided as aforeſaid, which ſaid further Rates, Duties, and Impoſitions, are as follows, *to ſay:*

Further additional Rates on Rum, &c. unleſs purchaſed with the produce or manufactures of the Province, and imported in a veſſel owned by an inhabitant.

For, and on every gallon of Rum, and other diſtilled Spirituous Liquors, one third part of which ~~gallon of Rum, or other diſtilled Spirituous Liquors,~~ ſhall not have been purchaſed with the produce of the Province, and imported as aforeſaid in the ſame, three pence.

Rum and Spirits, not ſo purchaſed 3d. per gallon.

For and upon every gallon of Molaſſes, one third of which ſhall not have been purchaſed and imported as aforeſaid, one penny.

Molaſſes 1d. per gallon.

For and upon every hundred weight of Brown Sugar, one third of which ſhall not have been purchaſed and imported as aforeſaid, two ſhillings and ſix pence,

2s. 6d. per Cwt. of Brown Sugar,

For and upon and every pound of Coffee, one third of which, ſhall not have been purchaſed and imported as aforeſaid, one penny; which ſaid ſeveral Rates, Duties and Impoſitions, ſo impoſed, and herein laſt before mentioned, ſhall be levied, received and collected, by the Collector or Collectors for that purpoſe appointed, on the importation of ſuch Rum, Molaſſes, Sugar and Coffee. *Provided always,* that if any perſon or perſons, Britiſh Subjects, bringing the produce of the Weſt-Indies to this Province, in veſſels owned as aforeſaid, and on which produce the ſeveral Duties by this Law, ſhall have been paid or ſecured, ſhall ſix months after ſuch importation ſhall be made, export the produce of the Province, in the bottom or veſſel, in which ſuch importation ſhall have been made; it ſhall and may be lawful for the Commiſſioners of the Revenue, appointed by the Appropriation Act of this preſent Seſſion of General Aſſembly, upon due proof being made of ſuch export, and the value thereof, to approve of any claim or claims for re-payment of the whole of the aforeſaid Duties, as it ſhall appear that ſuch claimant making the ſaid Export, ſhall have paid or ſecured, on ſo much of his Inward bound

1d. per lb. on Coffee.

To be levied and paid on the importation.

Britiſh Subjects importing the produce of the Weſt Indies, in veſſels owned as aforeſaid, and exporting ſame in ſix months after, allowed a drawback.

bound Cargo, as shall be equal in Value to the Cargo exported from the Province; for the Payment of which Sum, the Governor, Lieutenant Governor, or Commander in Chief for the time being, is hereby authorized, upon a Certificate or Certificates from the said Commissioners, for such Purpose, to grant a Warrant upon the Treasury.

Duties to be collected and paid as herein directed.

VI. *Be it further Enacted, by the Authority aforesaid,* That all Rates, Duties and Impositions, by this Act imposed and laid, ~~on all and every the Articles herein enumerated,~~ shall be raised, levied, collected and paid to his Majesty, his Heirs and Successors by the Ways, Means, Methods, Rules, Provisions and Directions, and under the Penalties and by the Collectors prescribed, mentioned, named, and expressed, ~~in, and by the before~~ recited Act, entitled an Act for granting to his Majesty, certain Duties on Wine, Rum and all other distilled Spirituous Liquors, and Brown Sugar, for the Purpose of paying the Interest, and reducing the Principal of the public Debt of this Province.

Owner or Master to make Oath at time of exportation.

VII. *Be it further Enacted, by the Authority aforesaid,* That every Owner, or Master of any Ship or Vessel, who shall Ship and export any Goods or Merchandise, whatsoever, the produce or Manufacture of this Province, and who intends to obtain an Exemption of the Duties herein last before imposed, on Rum, Molasses, Sugar and Coffee, one third of which shall not have been purchased with the produce or Manufacture of the Province, such Owner or Master, at the time of shipping and exporting such Goods and Merchandize, the produce or Manufacture of the Province, shall deliver to the Collector of Impost and Excise, for the District wherein such Export, and Shipment shall be made, an Invoice of the Articles, Goods or Merchandise, so to be Shipped, specifying the Quantities of each Article so Shipped, and the Owner or Master so making such Shipment and Export, shall at the Foot of such Invoice, make and subscribe the following Affidavit, or if a Quaker Affirmation, viz.

Form of Oath.

I A. B. Do Swear or Affirm, that the foregoing Invoice, is just and true, and that the several Articles specified therein, are now actually Shipped on board the bound for and also that the several Articles therein specified, have been actually and truly purchased, or otherwise procured by me within this Province.

Invoice and Affidavit, to be filed.

Which Invoice and Affidavit, or Affirmation, shall be filed with such Collector ~~or Collectors~~, and no Rum, Sugar, Molasses or Coffee, shall be exempted from paying such additional Rates and Duties, as are herein last before mentioned, unless such Rum, Sugar, Molasses, and Coffee shall be imported into this Province, within Eighteen Months from the Time that the Produce or Manufactures of this Province, shall have been exported, with the Proceeds of which Produce, or Manufactures, one third of such Rum, Sugar, Molasses, and Coffee shall have been purchased.

VIII.

VIII. *And be it further Enacted, by the authority aforesaid,* That every Owner or Master of any ship or vessel, who shall import into this Province, any Rum, Molasses, Sugar, and Coffee, which such master or owner, shall require to be freed from the said last mentioned additional duty, by reason of one third of such Rum, Sugar, Molasses, or Coffee, having been purchased with the produce of the Province, such master or owner, shall, within twenty-four hours after such importation, deliver to the Collector of Impost and Excise, for the district, an Invoice, specifying therein the quantity of such Rum, Sugar, Molasses, and Coffee, and shall at the foot of such Invoice, make and subscribe the following Affidavit, or Affirmation, viz.

Owners and Masters of Ships importing Rum, &c. purchased with the produce of the Province, requiring to be freed from the last additional duty, to deliver within 24 hours after such importation, to the Collector, an Invoice specifying the quantities of each, and at the foot make oath.

I A. B. do swear or affirm, that the foregoing Invoice is just and true, and that the several articles specified in such invoice, are actually owned, and belong to of in and that one full third part in value of the several articles mentioned in such invoice, were actually and truly purchased with the proceeds of certain Goods and Merchandises, the produce or manufacture of the Province, shipped on board the whereof was master, at the day of as will more fully appear, by the invoice and affidavit thereunto annexed, which invoice and affidavit or affirmation, is lodged in the hands of the Collector of in this Province; and I do further swear, or affirm, that who is, or are, an inhabitant or inhabitants within this Province, and whose place of residence has been at within the same for six months last past, is or are the owner or owners of the ship or vessel called the on board of which the several articles contained in the said invoice, are imported.

Form of Oath.

And it shall and may be lawful, for the Collector of Impost and Excise, for the district to free so much of the Rum, Sugar, Molasses or Coffee so imported or specified in such invoice, as shall amount to two third parts more in value than the proceeds of the Goods, Wares, and Merchandises, the produce or manufacture of the Province, so exported as aforesaid, shall have sold for at the place where the same shall have been sold or disposed of.

Collectors to free so much of the Rum, &c. as shall amount to two thirds in value, more than the proceeds of the produce exported and sold for.

IX. *Be it further enacted, by the authority aforesaid,* That if any Collector ~~or Collectors~~ of Impost Excise in this Province, shall exempt or free any Rum, Sugar, Molasses, or Coffee from the said additional Duties, herein last before imposed thereon, without the several requisites herein before specified, having been fully complied with by the master or owner claiming such exemption, and without it fully appearing to such Collector ~~or Collectors~~ that such Rum, Sugar, Molasses or Coffee, is by this Act exempted from such additional Duty, such Collector ~~or Collectors~~ for every such offence shall forfeit and pay the sum of two hundred pounds, the same to be recovered by any person who will sue for the same, in any of His Majesty's Courts of record within this Province; and any person or persons, who make any declaration by this Act required to be made on oath or affirmation; which declaration, when made on oath or affirmation, shall be in any respect false, or

Any Collector freeing the Articles from the said duties, except as herein directed, to forfeit 200l. for each offence.

Persons making false Oath to suffer on conviction the penalties imposed on wilful and corrupt perjury.

untrue, such person or persons, on due conviction thereof, shall suffer the pains and penalties, by law appointed for persons guilty of wilful and corrupt perjury.

Collector to deduct 5 per cent. from the net weight or quantity in lieu of all allowances for leakage or wastage.

X. *And be it further enacted, by the authority aforesaid,* That on the importation of any Rum, or other distilled spirituous liquors, or any Sugar, into this Province, subject to the duties in the said Act specified, after the same shall be exactly guaged and weighed, the Collector of Impost and Excise for the district wherein such importation shall have been made, shall deduct *five per cent.* for the net weight or quantity of the said articles, so imported, which shall be in lieu of all other allowances heretofore made, by any of the Revenue Laws of this Province, on account of leakage or wastage.

And in order to prevent frauds from being committed on the Revenue of this Province in certain of the Out-Ports, by masters and owners of vessels, for remedy whereof:

Vessels entering the Gut of Annapolis, not to pass the Town of Digby, to unload without having entered and secured the duties at Digly.

No vessel to pass the Town Plot of Annapolis, to unload, without having first entered and secured the duties at Annapolis.

XI. *Be it enacted by the authority aforesaid,* That no ship or vessel entering the Gut of Annapolis, shall pass the Town Plot of Digby, to unload at Bear River, or Moose river, or in the Creeks in the lower part of the Township of Granville, or at any other place or places, between the Town Plot of Digby aforesaid, and the Town Plot of Annapolis, without first having made an entry of the whole and secured the duties, by Law required to be paid, on the dutiable articles, in such ship or vessel, with the Collector of Impost and Excise, in the said Town Plot of Digby; nor shall any Ship or vessel, entering the Gut of Annapolis aforesaid, pass the Town Plot of Annapolis, to unload at any place or places, further up the said River, or to the Northward or Eastward, of the said Town Plot of Annapolis, without first having made an entry of, and secured the duties by Law required to be paid, on the whole of the dutiable articles, in such ship or vessel with the Collector of Impost and Excise, in the said Town of Annapolis.

The Act for raising an additional duty of Excise on Rum, &c. &c. repealed, except what relates to the support of the Poor.

XII. *Be it further enacted, by the authority aforesaid,* That an Act passed in the thirty-second year of the Reign of His present Majesty, entitled, An Act, for raising an additional Duty of Excise, on Rum and other distilled Spirituous Liquors, and for amending and continuing the several Laws for raising a Revenue herein after mentioned, in each and every Act and Acts therein mentioned, expressed, referred to, enumerated or continued, except such part thereof as relates to the continuing two several Acts, entitled, An Act, for the better support of the Poor in the respective Counties within this Province, by laying an Impost Duty on all articles imported into this Province from the United States of America, and an Act for suppressing

pressing unlicensed Houses, and for granting to His Majesty a Duty on persons hereafter to be licensed; and every matter, clause, thing and things, therein, or in either of them contained, except as before excepted, shall be and the same are hereby repealed, and no longer in force or virtue.

CAP. V.II.

An Act, in addition to, and amendment of an Act, made in the thirty-third year of His present Majesty's Reign, entitled, An Act, for granting to His Majesty certain Duties on Wine, Rum, and all other distilled Spirituous Liquors and Brown Sugar, for the purpose of paying the interest, and reducing the principal of the Public Debt of this Province, and also, to revive, amend, and render more effectual, an Act, passed in the same thirty third year of His present Majesty's Reign, entitled, An Act, for providing for the support of His Majesty's Government in this Province by laying an additional Duty on Wine, Rum, and other Articles therein mentioned, and for encouraging the Agriculture, Fisheries, and Commerce of this Province.

WHEREAS it may happen, that the Rum and other Spirituous Liquors, intended to be issued to His Majesty's Navy, Careening-Yard or Army, and for which a drawback of the Duty paid or secured, is to be allowed, may be of higher proof than what the Contractor or his Agent may be bound to deliver by his contract, and may be reduced to the injury of the Revenue: Preamble.

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I. *Be it therefore enacted, by the Lieutenant-Governor, Council, and Assembly*, That no merchant, distiller or other person shall hereafter be entitled to have credit for, or be repaid any of the Rates and Duties by him secured or paid on any Rum, or other Spirituous Liquors, which shall be by him supplied for the use of His Majesty's Army, Navy, or Careening-Yard, unless the same shall immediately, upon the importation or manufacture thereof be stored under the inspection of the Collector of Impost and Excise, and the Inspector and Searcher in a proper Ware-house in the joint custody of the said Collector and Inspector, and the merchant, distiller, or other person

No person to have credit for Duties on articles supplied the Navy, Army, or Careening-Yard, unless stored under the inspection of the Collector of Impost &c.

Such Rum or Spirits to be subject to the ſame regulations as ſuch articles are liable to when entered for exportation, &c.

ſon or perſons, who ſhall ſupply the ſame, and unleſs ſuch Rum, or other Spirituous Liquors ſhall be delivered out of ſuch Ware-houſe to the perſon or perſons authoriſed to receive the ſame, for the uſe of His Majeſty's Navy, Army, or Careening-Yard, in the preſence of ſuch Collector, and Inſpector and Searcher, and unleſs the ſame ſhall alſo be immediately conveyed from the ſaid Store or Ware-houſe, on board ſome one of His Majeſty's ſhips of war, or into the Careening-Yard, or delivered over to the Commiſſary of His Majeſty's Army, in the preſence of ſuch Collector and Inſpector and Searcher, and ſuch Rum and other Spirituous Liquors, ſhall alſo be ſubject in all reſpects to the reſtrictions and regulations, forfeitures and penalties, which ſuch articles are made liable to, in caſe of their being entered for exportation out of the Province, and fraudulently relanded, in, and by the before-mentioned Acts, or either of them.

If ſecurity is not given for Duties in 24 hours after landing the Articles, the Collectors to take ſufficient of the articles to pay the Duties.

II. *Be it further enacted, by the authority aforeſaid*, That in caſe no perſon ſhall appear to pay, or give ſecurity for the rates and duties by the aforeſaid Acts impoſed on the ſaid enumerated articles, within twenty-four hours after the ſame ſhall have been landed, gauged, and weighed or reported by the Importer or Diſtiller thereof, as therein required, it ſhall and may be lawful for the Collector or Collectors of Impoſt and Exciſe to take ſo much of the ſaid enumerated articles, as ſhall by him or them be deemed ſufficient to pay the whole duties upon ſuch importation; ſtore the ſame, and at the end of three months, if one fourth part of the ſaid duties hath not been paid conformable to the ſecond ſection of the before recited act, then and in that caſe, to ſell at public auction, ſo much of the ſaid articles in his or their cuſtody, as may be ſufficient to diſcharge the firſt quarterly payment, and ſo in like manner at the end of every ſucceeding three months, until the whole duties aforeſaid ſhall be diſcharged; and if any balance ſhould then remain in the hands of the ſaid Collector or Collectors after deducting two pounds ten ſhillings *per cent.* for the Auctioneer's commiſſions, and a reaſonable ſum for ſtorage, and other charges while in cuſtody, to pay the ſame to the Owner thereof.

See Erratum, page 17.

Inſpector and Searcher to be appointed by the Governor.

III. *Be it further Enacted, by the Authority aforeſaid*, That it ſhall and may be lawful for the Governor, Lieutenant-Governor or Commander in Chief for the Time being, to appoint a fit and proper Perſon, to be Inſpector and Searcher, of the Duties of Impoſt and Exciſe for the Port of Halifax, to inſure the better collection of the Duties of Impoſt and Exciſe within the Diſtrict of Halifax, who ſhall have full power to enter on board any ſhip or veſſel, or into any houſe, ſtore or place, and to make ſeizures for all purpoſes and in all caſes, in which the Collectors of Impoſt and Exciſe are authoriſed to do the ſame by virtue of the aforeſaid Acts, and under the reſtrictions and qualifications therein expreſſed; and ſuch Inſpector and Searcher, ſhall attend the unlading of all Rum, and other diſtilled ſpirituous liquors,

Duty of the Inſpector and Searcher.

liquors, Wine and Brown Sugar, hereafter to be imported into this Province and shall take and keep a regular and just account of the same, and shall attend the weighing and guaging all Rum, Wine, Sugar, and other articles which are respectively to be weighed and guaged by virtue of the ~~before-mentioned~~ Acts, at the first landing of the same, and shall attend at the delivery of all Rum and other distilled spirituous liquors hereafter to be supplied for the use of his Majesty's Army, Navy, and Carcening-Yard and shall attend the re-shipping of all articles, on which the duties or any part of them imposed by the aforesaid Acts, or either of them, are drawn back upon the exportation thereof, and shall also take, and keep a regular and just account thereof for the inspection of the Commissioners of the Revenue, whenever they shall think fit to call for the same.

IV. *And be it further Enacted, by the authority aforesaid*, That if any person or persons shall obstruct or assault, with intent to obstruct any Collector, Inspector, or other Officer, ~~appointed by virtue of this, or either of the aforesaid Acts~~ in the execution of the duties of their respective Office or Offices, such Person or Persons so offending, shall forfeit and pay the sum of One Hundred Pounds, the one half thereof to, and for the use of His Majesty, His Heirs, and Successors for the support of the Government of this Province; the other moiety to the use of any Person or Persons, who shall sue for the same, by action of debt, bill, plaint or information in His Majesty's Supreme Court.

Persons who obstruct or assault a Collector, or other Officer, to forfeit £.100

O *To be Inserted page 18.*

And whereas from the Situation of this Province, many vessels not bound thereto, are obliged to put into its Ports by distress of Weather, and other unavoidable Causes which may have on board dutiable Articles, and which it may be absolutely necessary to unlade in order to repair such Vessels, and enable them to proceed upon their intended Voyages:

V. *Be it therefore enacted, by the authority aforesaid*, That it shall and may be lawful for the Collector or ~~Collectors~~ of Impost and Excise within the District, where such Vessel or Vessels may arrive in Distress, upon application to them by the Master or Consignee thereof, to permit such Master or Consignee, to unlade all such dutiable Articles, and deposit and store the same in the custody of the said Collector ~~or Collectors~~, who shall take an exact account of the Packages in which such articles are contained, and the contents of each, and make a correct Entry thereof, in his ~~or their~~ Books, which dutiable articles shall continue, and remain in the custody of the said Collector ~~or Collectors~~, until such vessel or vessels shall be put in a condition to receive the same on board again, and be ready for Sea. And the said Collector ~~or Collectors are~~ hereby authorized to deliver up to the said Master, or Consignee the whole, or any part of such cargoe or cargoes as may be required for reshipment and exportation; upon payment of Store Rent, and all

Collector of a District where a vessel may arrive in distress, to permit the Master or Consignee to unlade, store, and reship the same

all other reasonable charges that may have been incurred by such unlading and storing, and without being subject to any Duty: upon the like conditions, as Persons are by the said Act permitted to export the like articles, by them imported into this Province. *Provided always*, that no Person as aforesaid, shall be entitled to the Benefit of this clause, who shall be proved to have sold any part of the said dutiable articles, except such as may be sufficient to pay for the necessary repairs of such vessel or vessels, and shall have been permitted to be sold for that purpose by the Commissioners of the Revenue.

Not to be entitled to this indulgence if they sell any part of Cargo except for repairs

Provided also, That if any part of the said dutiable Articles shall be sold for the payment of the repairs, and other necessary charges, that may arise in refitting such vessel or vessels for the Prosecution of her or their intended Voyage, the same shall be subject to, and pay the whole of the Duties, imposed by the aforesaid, or any other Act or Acts of this Province.

Articles sold for repairs, to pay the usual Duties.

VI. *Be it further Enacted, by the authority aforesaid*, That all Wines imported into this Province, shall in future pay only six-pence per gallon, in lieu of the nine-pence per gallon imposed thereon, by the Act herein last before-mentioned, of which this is an amendment, any thing herein or therein contained, to the contrary notwithstanding.

All Wines in future, to pay 6d. per gallon.

VII. *Be it further enacted, by the authority aforesaid*, That all Rum, and other Spirituous Liquors distilled in this Province, shall in future pay only three Pence per Gallon in lieu of the six Pence per Gallon imposed thereon, by the Act herein last before mentioned, of which this is an Amendment, any thing herein, or therein contained, to the contrary notwithstanding.

Rum and other Spirituous Liquors, to pay only 3d. per gallon.

And for the more effectual preventing of Frauds on the Exportation of articles liable to Duties, by the aforesaid acts:

VIII. *Be it enacted by the authority aforesaid*, that no Person or Persons shall have credit for, or shall be paid the Duties by him or them paid, or secured on such articles by him or them exported, unless, he or they shall after the exportation thereof, on some other person in his or their behalf, in case of the absence of such person or persons exporting the same out of this province, make and subscribe the following oath; viz.

No person to have credit for articles exported unless he takes the following Oath.

I A. B. do swear, that I verily believe the Rum or other Spirituous Liquors by me exported to *A Certificate of the landing of which,* *is now to me exhibited, has been really and bona fide landed at the said place, and that the same has not to my knowledge or belief been again landed, sold or exchanged in any part of this Province.*

Form of Oath.

CAP. VI.

An Act to provide for the ſupport of the Grammar School in Halifax, and for other public purpoſes therein contained.

WHEREAS no particular fund is appropriated for the ſupport of the Halifax Grammar School; and as it is alſo expedient that ſome proviſion ſhould be made for the ſupport of Schools in other parts of the Province: — *Preamble.*

I. *Be it enacted, by the Lieutenant-Governor, Council and Aſſembly,* That from and after the publication hereof, there ſhall be raiſed, levied, and collected, on all Wine, to be hereafter imported into this Province, the additional duty of three pence per gallon, to be paid and applied as is herein after directed; that is to ſay, on all Wine imported into the port of Halifax, the additional duty of three pence per gallon, ſhall be paid into the Provincial Treaſury in Halifax, and on all Wine imported into any of the out-ports, harbours or creeks in this Province, the aforeſaid additional duty ſhall be paid into the Treaſury of the County or Diſtrict whereto ſuch Harbour, Port or Creek ſhall appertain; all which ſaid additional Duties ſhall be raiſed, levied, collected and paid as aforeſaid, by the ways, means, methods, rules, proviſions and directions, and under the ſame penalties and by the Collectors preſcribed, mentioned, named and expreſſed, in, and by an Act, entitled, *An Act for granting to His Majeſty certain Duties on Wine, Rum, and all other diſtilled Spirituous Liquors, and Brown Sugar, for the purpoſe of paying the Intereſt, and reducing the Principal of the public Debt of this Province.* — *Additional Duty of 3d per gallon on Wine, to be paid into the Provincial Treaſury* — *Wine imported into the Out Ports, the Duty to be paid into the Treaſury of the County.*

II. *And be it further enacted, by the authority aforeſaid,* That all and every ſum and ſums of money, ariſing from, or which ſhall be collected and paid into the Treaſury of this Province, under and by virtue of this Act, after paying the expence for collecting the ſame, ſhall be paid and applied in manner following; that is to ſay, all ſuch ſum and ſums of money as ſhall be collected in the port of Halifax, a ſum not exceeding One Hundred and Fifty Pounds per annum, ſhall and may, by Warrant be drawn for out of the Treaſury by the Governor, Lieutenant-Governor or Commander in Chief for the time being, upon application of the Truſtees of the ſaid School, and applied in and towards the maintenance thereof, and that all and every the ſum or ſums of money ariſing from the Duty hereby impoſed, and which ſhall remain in the ſaid Treaſury after the expiration of the ſaid year, ſhall and may on application of the Overſeers of the Poor for the time being, of the town of Halifax, be drawn by Warrant under the hand and ſeal of the Governor, Lieutenant-Governor or Commander in Chief for the time being, and be by them applied in and towards the ſupport of the Poor of the Town of Halifax, — *Duty to be collected agreeably to the Act for granting Duties on Wines, &c.* — *Sums collected in port of Halifax, not exceeding £.150 to be applied to the Grammar School* — *The remainder to the uſe of the Poor.*

If the Money collected should not amount to £.150 per annum.

III. *And be it further Enacted, by the Authority aforesaid,* That in case it should so happen, that the Monies arising from the Duty herein before imposed, shall not amount to the Sum of One Hundred and Fifty Pounds per *annum*, and it shall appear to the Governor, Lieutenant-Governor, or Commander in Chief for the Time being, upon application of the said Trustees, that the full Sum of One Hundred and Fifty Pounds is necessary to be applied in, and towards the Maintenance and Support of the said School, then and in such case, it shall and may be lawful to, and for, the Governor, Lieutenant-Governor or Commander in Chief for the Time being, to use and apply so much of the Monies arising from Duties on Licensed Houses within the Town and District of *Halifax*, by Virtue of the Acts now in Force for suppressing unlicensed Houses, and for granting to His Majesty a Duty on Persons thereafter to be licensed, as shall with the Monies arising from the Duties on Wine herein before imposed, make up in the whole the said Sum of One Hundred and Fifty Pounds, any thing in the aforesaid several Acts for suppressing unlicensed Houses, and for granting to His Majesty a Duty on Persons hereafter to be licensed, or of Acts made in Addition thereto, or Amendment thereof, to the contrary notwithstanding.

And it shall appear that the full sum of £.150 is necessary to maintain the School, the Duties on licensed Houses in Halifax, to be applied to make good deficiency.

Wine imported, and carried to any other port or place, to be entitled to Drawback, if amounting to 100 gallons.

IV. *And be it further Enacted, by the authority aforesaid,* That when any Wine shall be exported or carried by Land from the Port, wherein the Duties for the same have been paid or secured, to any other Port or Place in the Province, not in the same County, that the County, into which the same may be so imported or landed, shall be entitled to a drawback of the amount of the additional duty of three Pence per Gallon imposed by this Act; sufficient Proof being produced, that such Wine has been actually landed or received in some part of such County. *Provided always*, That no Drawbacks shall be allowed for any quantity less than One Hundred Gallons to be exported at one and the same Time, by one and the same Person.

Monies collected in Out-Ports to be applied to public Schools.

V. *And be it further Enacted, by the Authority aforesaid,* That all such Sum or Sums of Money, as shall be collected as aforesaid, by Virtue of this Act, in each and every of the out Ports, Harbours and Creeks of this Province, and paid into the County Treasury as aforesaid, shall be used and applied for the Support of public Schools, or such other public beneficial Purposes, as the Justices of the Peace in their *General Sessions*, shall think most expedient and useful, the same to be drawn for by Warrant on the County Treasurer, signed by a Majority of the Justices present, at such *General Sessions of the Peace* as aforesaid.

CAP.

CAP. VII.

An Act, in addition to, and in amendment of an Act made in the thirty-third year of his preſent Majeſty's reign, entitled, An Act, for granting to His Majeſty certain duties on Wine, Rum, and other diſtilled Spirituous Liquors, and Brown Sugar, for the purpoſe of paying off the intereſt and reducing the principal of of the Public Debt of this Province, and of the ſeveral Acts made, in addition to, or in amendment thereof.

WHEREAS *it is neceſſary, that Wines ſupplied as an allowance from his Majeſty to the Officers and Men of his Navy, ſhould be exempt from the payment of the Duties impoſed by the ſeveral Laws of the Province on all Wines imported into this Province:* *Preamble.*

I. *Be it therefore Enacted, by the Lieutenant Governor, Council and Aſſembly,* That from and after the Publication hereof all Wines which ſhall be ſupplied to the Officers and Men on board his Majeſty's Ships of War, as an Allowance from his Majeſty, ſhall be exempt from the Duties impoſed by the ſeveral Acts of this Province upon the ſame Terms and Conditions as Rum, and other diſtilled Spirituous Liquors are exempted, in and by the Act or Acts, whereof this is in addition and amendment, any Law to the contrary thereof notwithſtanding. *Wines for the uſe of the Navy to be exempt from duty.*

CAP. VIII.

An Act to amend and continue for one year, an Act paſſed in the thirty-third year of his preſent Majeſty's reign, entitled, An Act for granting to His Majeſty certain Duties on Wine, Rum, and all other diſtilled Spirituous Liquors and Brown Sugar, for the purpoſe of paying the intereſt and reducing the principal of the Public Debt of this Province.

WHEREAS *it is neceſſary for defraying the Expence of Public Buildings, and other Expenditures, that the Act, whereof this is in Amendment,* *Preamble.*

ment, be further continued. And whereas doubts have arisen whether Articles Forfeit to His Majesty, on Account of illegal Importation or otherwise, are subject, on the Sale of such Articles to the Duties by Law imposed thereon, the same as if they had been legally imported; for Remedy whereof:

Articles subject to duty by the Laws of the Province, and forfeited for ill gal importation, &c. liable to such duties, &c.

I. *Be it Enacted by the Lieutenant-Governor, Council and Assembly*, That all Articles subject to Duties by the Laws of this Province, which shall hereafter become Forfeit to his Majesty, on Account of illegal Importation, or for any other Causes whatsoever; shall be liable to all the Duties the same are or may be liable to by the Laws of the Province, in case they had been legally imported; which Duties, shall be paid by the Purchasers of the same.

CAP. IX.

An Act to enable the Officers of His Majesty's Navy to obtain a drawback of the duties on Wines by them taken out of this Province and consumed without the limits thereof.

Preamble.

WHEREAS *by the provisions of the existing Revenue Laws of this Province, the Officers of His Majesty's Navy cannot obtain a drawback of the duties on Wines by them exported out of the same, unless they produce Certificates of the landing of such Wines in some other country, although such Wines may have been* bona fide *exported out of the Province, and actually consumed on board the Ships of War or elsewhere, without the limits of the said Province; for remedy whereof:*

Governor to grant a Licence to Commanders of Men of War, to purchase as much Wine as the Commissioners may think reasonable.

I. *Be it Enacted, by the Lieutenant-Governor, Council and Assembly*, That from and after the Publication of this Act, it shall and may be lawful for the Governor, Lieutenant Governor or Commander in Chief for the Time being, on the Application of the Captain or Officer commanding any of his Majesty's Ships of War, to grant a Licence to purchase for the Use of the Officers of such ships so many Gallons of Wine, as shall be recommended by the Commissioners of the Revenue as a reasonable Allowance for the use of the Officers of such Ship, about to leave this Province. Provided that the said allowance so to be recommended by the Commissioners of the Revenue shall not be for a period less then three Months, mentioning in such Licence the Name or Names of the Person or Persons from whom such Wine may be purchased, and such Person or Persons shall be entitled to a Drawback of such Proportion of the Duties which may have been paid

The allowence for not less than three months.

or

or ſecured thereon, as is herein after mentioned; provided ſuch Wine ſhall be ſhipped under the Inſpection of the Officers of the Revenue, and *bona-fide* carried out of the Province, and the Perſon or Perſons ſelling the ſame, ſhall make all the Proofs and perform all the Requiſites which the Laws of this Province require to be made and performed at the time of exporting any Article for a Drawback of the Duties; and provided that the Officers for whoſe Uſe ſuch Wine may be purchaſed ſhall certify, under their Hands, that ſuch Wine is actually on board one of His Majeſty's Ships then ready for Sea, and that no part thereof ſhall with their Knowledge, Conſent or Privity be relanded in this Province; then and in ſuch Caſe it ſhall and may be lawful for the ſaid Commiſſioners of the Revenue, to grant the Perſon or Perſons who may be licenſed to ſell the ſaid Wine, as aforeſaid, a Certificate to entitle him or them to a Drawback of the Duties paid or ſecured on the Wine ſhipped and certified as aforeſaid, in like manner and in the ſame proportion, as is allowed on Wine, Rum and other Spirituous Liquors exported out of this Province.

The drawback to be allowed, if ſhipped under the inſpection of Revenue Officers.

Officers to certify that the Wine is actually on board the ſhip.

CAP. X.

An Act to provide for the ſupport of His Majeſty's Government in this Province, by reviving, altering, and continuing the ſeveral Revenue Laws which were in force the laſt year, and which are herein particularly mentioned.

WHEREAS *the Revenue provided for the Support of His Majeſty's Government in this Province the laſt Year, has been found fully ſufficient, and whereas the ſeveral Laws which ſecured the ſaid Revenue to His Majeſty, have been improvidently ſuffered to expire, whereby the Adminiſtration of his Majeſty's Government in this Province is much embarraſſed and impeded and great injury done, and likely to be done, to his Majeſty's Subjects; it is therefore deemed expedient to revive ſaid Laws as expeditiouſly as poſſible, and to continue the ſame with ſome ſmall Alteration for another Year.*

Preamble.

We his Majeſty's Dutiful and Loyal Subjects, the *Houſe of Aſſembly* of his Majeſty's Province of *Nova-Scotia*, moſt truly ſenſible of the innumerable Bleſſings and Advantages which we enjoy from the free and excellent Government under which we live, and unanimouſly determined with our Lives and Fortunes to ſupport our beloved Sovereign and his Government and to maintain and defend the Britiſh Conſtitution under which alone true Liberty can be enjoyed; do humbly beſeech that *it may be enacted:*

I. *And be it Enacted, by the Lieutenant Governor, Council and Aſſembly,* That

Act laying a Duty on Articles imported from the United States.

That an Act made in the twenty Ninth Year of his Majesty's Reign, entitled an Act, for the better Support of the Poor in the respective Counties within this Province, by laying an Impost duty on all Articles imported into this Province from the United States of America. Also an Act made in the Thirty second Year of his Majesty's Reign, entitled an Act, for the further increase of the Revenue by raising a Duty of Excise on all Goods, Wares and Merchandize imported into this Province.

Act laying additional Duty on Wine

Also an Act made in the Thirty third Year of His Majesty's Reign, entitled an Act, for the providing for the support of His Majesty's Government in this Province, by laying an additional Duty on Wine, Rum, and all other Articles therein mentioned, and for encouraging the Agriculture, Fisheries and Commerce of this Province.

Act to provide for the Grammar School at Halifax

Also an Act, made in the Thirty fourth Year of His Majesty's Reign, entitled an Act, to provide for the Grammar School in Halifax, and for other public purposes therein mentioned. Also an Act in Amendment of an Act, made in the Thirty fourth Year of His Majesty's Reign, entitled an Act, in Addition to, and Amendment of an Act, made in the Thirty-third Year of his Majesty's reign, entitled an Act, for granting to His Majesty certain Duties on Wine, Rum, and other distilled Spirituous Liquors, and Brown Sugar, for the purpose of paying the Interest, and reducing the Principal of the Public Debt of this Province, and also to revive, amend, and render more effectual, an Act passed in the same Thirty third Year of His Majesty's Reign, entitled An Act for providing for the support of His Majesty's Government in this Province, by laying an additional Duty on Wine, Rum, and other Articles therein mentioned, and for encouraging the Agriculture, Fisheries and Commerce of this Province. Also an Act passed in the Thirty-seventh Year of His Majesty's Reign, entitled an Act, to amend and continue for one Year an Act passed in the Thirty third Year of His Majesty's Reign, entitled an Act, for granting to His Majesty certain Duties on Wine, Rum, and all other distilled Spirituous Liquors and Brown Sugar, for the purpose of paying the Interest and reducing the Principal of the Public Debt of this Province, and the Act whereof the same is an Amendment. Also, an Act, passed in the same Year, entitled an Act, to revive and continue an Act passed in the Thirty third Year of the Reign of His present Majesty, entitled an Act, in Amendment of, and in Addition to an Act, made in the Thirty third Year of the Reign of His late Majesty, entitled an Act for regulating and maintaining a Light House on *Sambro* Island, and in Addition to, and Amendment of an Act passed in the Twenty eighth Year of His present Majesty's Reign, entitled an Act, for regulating and maintaining a Light-House at the entrance of the Harbour of Shelburne. Also an Act passed in the Thirty eighth Year of His Majesty's Reign, entitled an Act, to enable the Officers of His Majesty's Navy to obtain a Draw back of the Duties

Act to amend the Act 33d of His Majesty's Reign, granting Duties on Wine, Rum, &c. &c.

Act in amendment of the Act, for maintaining a Light-House on Sambro Island, and entrance of Shelburne.

Act to enable the Officers of the

on

on Wines, by them taken out of this Province, and consumed without the Limits thereof; and all the several Matters and Clauses contained in the foregoing Acts, or either of them shall be, and are hereby revived, and declared to be in full Force and Virtue, and the same shall be continued to the period hereafter mentioned.

Navy to obtain a drawback on Wines, &c.

to be inserted page

II. *And be it further Enacted, by the authority aforesaid,* That all articles which shall hereafter be brought into this Province under the denomination of Prize Goods, and are by Law chargeable with Duties, and which shall upon adjudication be condemned and sold at Public sale, in all such cases it shall, and may be lawful, for the purchasers at such public sales to be considered the bona fide importers, who shall give the necessary Bonds and securities required by Law for the amount of Duties arising upon such purchases; any Law, Usage or Custom to the contrary notwithstanding.

Purchasers of Prize Goods, to give Bonds for the same.

And whereas it is expedient, that so much of the Duties on fine and Bohea Teas laid by the Act passed in the Thirty third Year of His Majesty's Reign, entitled an Act, to provide for the support of His Majesty's Government, &c. should be suspended:

Duties on Tea suspended, and in lieu thereof, 1d. per lb. to be paid on fine Teas, and 1s. per Chest on Bohea.

III. *Be it therefore Enacted,* That in Lieu of the Duty of one Penny per Pound on Bohea Tea, and Four Pence per Pound on all fine Teas heretofore collected, it shall and may be Lawful for the Collectors of Impost and Excise to levy, demand and receive only five Shillings per Chest, and in like Proportion for Half and Quarter Chest, of Bohea Tea, and one Penny per Pound on all fine Teas, to comprehend all such Teas as may have been imported into this Province since the Thirty first Day of March last past, the Duties on which have been either paid or secured; any Law, Usage, or, Custom to the contrary notwithstanding.

IV. *And be it further Enacted,* That all Drawbacks on Teas exported out of the Province since the Thirty-first Day of March last past, shall cease and be no longer allowed.

Drawbacks on Teas exported since 31st March last.

to be inserted page 16

V. *And be it further Enacted,* That whenever any Merchant or Merchants, resident at the Out-Ports of this Province, shall send or consign to his or their Agent or Agents at Halifax, any Rum, Sugar, Molasses, Wine or other Spirituous Liquors for sale, which have been actually imported by him or them, and on which the Duties have been regularly paid or secured in such Out-Port, it shall and may be lawful for the Agent or Agents to whom such Article or Articles shall be consigned, to export the same, and receive the Drawback or Drawbacks on the Export thereof, in the Name of the original Importer. *Provided always,* that the Quantity of said dutiable articles so imported and sent coastways to *Halifax*, at one and the same

Agents residing at Halifax, receiving consignments, may receive Drawbacks on exportation, if such export shall amount to the quantity on which Drawbacks are allowed.

ſame Time, ſhall amount to the full quantity on which a Drawback is now allowed; and provided ſuch Article or Articles ſhall be accompanied with a regular Permit from ſuch Out-Port to ſhew, that the ſeveral Duties thereon have been paid or ſecured at ſuch Out-Port, and alſo expreſſing the Place from, the Time when, and the Veſſels Name in which the ſame were imported, with the Marks and Numbers of ſuch Caſk or Package.

CAP. XI.

An Act, to alter, amend and continue an Act made and paſſed in the Thirty-ſecond Year of His Majeſty's Reign, entitled, An Act for the further increaſe of the Revenue, by raiſing a Duty of Exciſe on all Goods, Wares and Merchandiſe imported into this Province.

Preamble.

WHEREAS it is found expedient to exempt certain articles herein-after enumerated, from the Duties impoſed on them by the ſaid recited Act, and to make certain other articles, herein after alſo enumerated, ſubject to the Duties impoſed by the ſaid Act, inſtead of the higher Duties to which they are now liable by virtue of other Revenue Acts of this Province.

Unwrought Iron, Anchors, and Sail Cloth exempted from Exciſe.

I. *Be it therefore enacted, by the Lieutenant-Governor, Council and Aſſembly*, That all unwrought Iron, Anchors, Grapnels, Sail Cloth, Cordage, Hemp, Twine, Lines and Fiſh Hooks, which from and after the thirty-firſt day of July next, ſhall be imported into this Province, ſhall be free and exempt from any Duty or Exciſe whatſoever.

Porter, Ale, Loaf Sugar and Gunpowder, ſubject to the Exciſe Duties in recited Act.

II. *And be it further Enacted*, That all Porter, Ale, Loaf Sugar, and Gunpowder, which ſhall remain on hand in this Province on the 31ſt day of July next, or which ſhall thereafter be imported into this Province, ſhall be ſubject to the Exciſe Duties impoſed by the ſaid Act, and ſuch Duties ſhall be raiſed, collected and paid in the manner, and ſubject to the penalties and forfeitures prescribed by the ſaid recited Act.

CAP.

CAP. XII.

An Act, to alter, amend and continue in force ſeveral Revenue Laws, for granting to His Majeſty certain Duties on Wine, Rum and other diſtilled Spirituous Liquors, Brown Sugar and other articles therein mentioned, and for enabling the Officers of His Majeſty's Navy to obtain a drawback of the Duties on Wines, carried and conſumed by them out of the limits of the Province.

WHEREAS the ſeveral Revenue Acts of this Province herein after mentioned, which by experience have been found productive and beneficial, will expire on the thirty-firſt day of July next: and whereas the great loſſes which the merchants of the Province have ſuſtained during the war, and the deranged ſtate of the Commerce and Fiſheries require, that the Duties heretofore impoſed on Wine, Rum and other articles herein after mentioned, ſhould be reduced, from and after the thirty-firſt day of July next; Preamble.

I. *Be it therefore enacted, by the Lieutenant-Governor, Council, and Aſſembly*, That inſtead of the Duties of ſix pence per gallon upon Wines, and ſix pence per gallon upon Rum, and all other diſtilled Spirituous Liquors, impoſed by the Act made in the thirty-third year of His preſent Majeſty's Reign, entitled, An Act for granting to His Majeſty certain Duties on Wine, Rum and other diſtilled Spirituous Liquors, and Brown Sugar, for the purpoſe of paying the intereſt and reducing the principal of the public debt of this Province, there ſhall be paid, for and upon all Wines, which on the ſaid thirty-firſt day of July ſhall remain on hand in this Province, or which ſhall thereafter be imported into, or made within the Province, the ſum of two pence per gallon, to be paid by the importer or manufacturer of ſuch Wines, and for and upon all Rum and other diſtilled Spirituous Liquors, which, on the ſaid thirty-firſt day of July, ſhall remain on hand or be thereafter imported into or made within the Province, the ſum of two pence per gallon to be paid by the importer or manufacturer thereof. *Inſtead of the Duties of 6d. per gallon on Wine, and 6d. on Rum, 2d. per gallon to be paid on Wine, and 2d. on Rum, imported or manufactured in the Province.*

II. *And be it further Enacted*, That all importers or manufacturers, who on the thirty-firſt day of July next, ſhall hold any ſtock of Wine, Rum and other diſtilled Spirituous Liquors, upon which they ſhall have paid or ſecured the Rates and Duties impoſed on them by the laſt before recited Act, ſhall be entitled to a credit upon their ſecurities, or to receive a drawback to the amount of the difference between the Duties impoſed by the ſaid Act, and *Importers or Manufacturers, holding ſtocks of Wine, Rum, &c. upon which Duties have been paid or ſecured, entitled to credit,*

on their securities, or a drawback of the difference between the higher or lesser Duties.

and the lesser Duties imposed by this Act, for all the Wine, Rum and other distilled Spirituous Liquors actually remaining in the hands of such importer or manufacturer, on the said thirty-first day of July next.

The Importer or Manufacturer, to have Wine, Rum, &c. remaining on hands, gauged or certified, previous to obtaining any credit or repayment of Duties, and make an invoice of the same, and take the annexed affidavit.

III. *Provided always, and be it further enacted*, That before any credit shall be indorsed upon such Securities, or any such Duties repaid, the Wine, Rum and other distilled Spirituous Liquors remaining on the said thirty-first day of July in the hands of every such importer or manufacturer, shall be examined, gauged and certified by a sworn gauger, and an invoice thereof made out by such importer or manufacturer, corresponding with the contents so ascertained by such gauger, and specifying the amount of the Duties claimed to be thereon, allowed by virtue of this Act. And such importer, or manufacturer shall take and subscribe, before the Collector or Collectors of Impost and Excise, the following affidavit, which shall be annexed to the same invoice, viz.

I A. B. do swear, that the annexed invoice contains a just and true account of the Wine, Rum and other distilled Spirituous Liquors, remaining bona fide *in my hands on the thirty-first day of July, one thousand eight hundred, and that I am justly entitled to a return or drawback of the Duties specified in said invoice, amounting to being the difference between the Duties already actually paid or secured by me on the very same Wine, Rum, and other distilled Spirituous Liquors, and the lesser duties substituted and imposed instead thereof, by an Act made in the fortieth year of His present Majesty's Reign, entitled*, an Act to alter, amend and continue in Force, several Revenue Laws for granting to His Majesty certain Duties on Wine, Rum and other distilled Spirituous Liquors, Brown Sugar, and other Articles therein mentioned, and for enabling the Officers of His Majesty's Navy to obtain a drawback of the duties on Wines carried and consumed by them, out of the limits of the Province.

And I do further Swear that the said Rum, Spirits or Wine mentioned in said Invoice, is of the same Proof and Strength, as when imported or Manufactured by me, and has not been reduced or adulterated by any Mixture of Water or other weak Liquor to my Knowledge or Belief. So help me God.

The Importers and Manufacturers, having rendered the invoice and taken the oath, the Collectors to give them credit on their securities.—If the Duties allowed shall exceed the securities

IV. *And be it further enacted*, That when, and as soon as any Importer or Manufacturer, shall have rendered to the Collector or Collectors of Impost and Excise the Invoice of the Wine, Rum and Spirituous Liquors remaining in his hands on the Thirty-first Day of July next, corresponding with the Gaugers certificate, and shall have taken and subscribed the Oath thereto, in Manner aforesaid, it shall be lawful for the said Collector or Collectors, after duly examining the said Invoices, and comparing the same with the Stock, which by the Books of such Collector or Collectors should then remain in the hands of such Importer or Manufacturer to

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give Credit upon the Bonds or Securities of such Importer or Manufacturer for the amount of the duties secured upon such Wine, Rum or distilled Spirituous Liquors, and if the Rates and Duties so to be allowed shall exceed the sums due upon the Securities of such Importer or Manufacturer, such Collector or Collectors shall grant a Certificate for the amount of the Credit so exceeding such Securities, and upon such Certificate, it shall be lawful for the Governor, Lieutenant Governor or Commander in Chief, by his Warrant to cause such amount to be paid to such Importer or Manufacturer out of the Treasury of this Province.

Collectors shall give a certificate that the amount may be received from the Treasury

V. *And be it further enacted*, That all and every the Collector or Collectors of Impost and Excise shall be, and they are hereby authorized to administer the Oath by this Act appointed to be taken and made, and that if any such Collector or Collectors shall omit to administer, or shall in any wise dispense with the said Oath, such Collector or Collectors shall forfeit and pay the sum of One Hundred Pounds, for each and every neglect; and if any Person or Persons shall make Oath to any false Invoice, or shall falsely swear to any Matter or Thing hereby required to be verified on Oath before such Collector or Collectors, the Person or Persons so offending shall be deemed guilty of corrupt and wilful Perjury, and shall, on Conviction thereof be liable to, and suffer all the Pains and Penalties by Law inflicted, on Persons guilty of corrupt and wilful Perjury.

Collectors to administer an oath, and on neglect, subject to a fine of £.100

Persons taking a false oath to suffer the pains of wilful and corrupt perjury.

VI. *And be it further enacted*, That the Rates and Duties hereby substituted and imposed upon Wine, Rum and other distilled Spirituous Liquors, instead of the former Rates and Duties imposed by the aforesaid Act, made in the Thirty third Year of his present Majesty's Reign, shall be paid, collected and paid to His Majesty, his Heirs and Successors, by the Ways, Means, Methods, Rules, Provisions and Directions, and under the Penalties, and Forfeitures prescribed and expressed in, and by the said last mentioned Act.

Duties payable by this Act, to be collected under the Act of 33d. Geo. 3d.

And whereas it it is expedient to lessen the Duties on Porter, Ale, Loaf Sugar and Gunpowder.

VII. *Be it therefore enacted*, That all Porter, Ale, Loaf Sugar and Gunpowder which shall be imported into this Province, from and after the thirty first day of July next, shall be exempt from the Rates and Duties imposed upon the said articles in, and by the Act made in the thirty third year of His present Majesty's Reign, entitled, an Act for providing for the support of His Majesty's Government in this Province, by laying an additional Duty on Wine, Rum and other Articles herein mentioned, and for encouraging the Agriculture, Fisheries and Commerce of this Province.

Porter, Ale Loaf Sugar and Gunpowder exempted from Duties imposed by Act 33d of Geo. 3d.

VIII.

Drawback of articles in possession of the Importer, provided the Duties shall exceed £5

VIII. *And be it further Enacted*, That upon all Porter, Ale, Loaf Sugar, and Gunpowder, which shall be upon hand and in the possession of any original importer thereof, on the thirty-first day of July next; such importer shall be entitled to a drawback of the Duties therefore paid or secured deducting thereout the Excise Duties imposed on the said articles, in, and by an Act made and passed in this present Session of the General Assembly. Provided the Duties to be drawn back by any one importer of the said articles shall exceed the net sum of five pounds, such Drawback to be allowed and obtained in the manner herein before mentioned.

The following Acts continued by this Act, viz. 33d. Geo. 3d. providing for support of the Government, by additional Duty on Wine, &c. 34th Geo. 3d. in addition to 33d. Geo. 3d. for granting duties on Wine, Rum, &c. and for paying the interest, &c. and for reviving and 35th Geo. 3d. paying additional duty on Wine, &c.

IX. *And be it further enacted*, That this Act, and also the said Act made in the thirty-third year of His Majesty's Reign, entitled, an Act for granting to His Majesty certain Duties on Wine, Rum and other distilled Spirituous Liquors, and Brown Sugar, for the purpose of paying the interest and reducing the principal of the Public Debt of this Province, as the same is hereby altered and amended. Also, an Act made in the thirty-third year of His present Majesty's Reign, entitled, an Act for providing for the support of His Majesty's Government in this Province, by laying an additional Duty on Wine, Rum and all other articles therein mentioned, and for encouraging the Agriculture, Fisheries and Commerce of this Province. Also, an Act made in the thirty-fourth year of His present Majesty's Reign, entitled, an Act, in addition to, and amendment of an Act, made in the thirty-third year of His present Majesty's Reign, entitled, an Act for granting to His Majesty certain Duties on Wine, Rum, and all other distilled Spirituous Liquors, and Brown Sugar, for the purpose of paying the interest, and reducing the principal of the Public Debt of this Province; and also to revive, amend, and render more effectual, an Act passed in the same thirty-third year of His present Majesty's Reign, entitled, an Act, for providing for the support of His Majesty's Government in this Province, by laying an additional Duty on Wine, Rum, and other articles therein mentioned, and for encouraging the Agriculture, Fisheries, and Commerce of this Province. Also, an Act made in the thirty-fifth year of His Majesty's Reign, entitled, an Act in amendment of an Act made in the thirty-fourth year of His present Majesty's Reign, entitled, an Act, in addition to, and amendment of an Act, made in the thirty-third year of His Majesty's Reign, entitled, an Act for granting to His Majesty certain Duties on Wine, Rum, and other distilled Spirituous Liquors, and Brown Sugar, for the purpose of paying the interest and reducing the principal of the public Debt of this Province; and also to revive and render more effectual, an Act, passed in the same thirty-third year of His present Majesty's Reign, entitled an Act for providing for the support of His Majesty's Government in this Province, by laying an additional Duty on Wine, Rum, and other articles therein mentioned, and for encouraging

35th Geo. 3d in amendment of 34 Geo. 3d.

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the Agriculture, Fisheries and Commerce of this Province. Also, an Act made in the thirty-sixth year of His present Majesty's Reign, entitled, an Act, in addition to, and in amendment of an Act made in the thirty-third year of His present Majesty's Reign, entitled, an Act for granting to His Majesty certain Duties on Wine, Rum, and other distilled Spirituous Liquors and Brown Sugar, for the purpose of paying off the interest, and reducing the principal of the Public Debt of this Province, and of the several Acts made in addition to, or amendment thereof. Also, an Act passed in the thirty-seventh year of His present Majesty's Reign, entitled, an Act to amend and continue for one year, an Act passed in the thirty-third year of His Majesty's Reign, entitled, an Act for granting to His Majesty, certain Duties on Wine, Rum and other distilled Spirituous Liquors, and Brown Sugar, for the purpose of paying the interest and reducing the principal of the public debt of this province. Also, an Act passed in the Thirty-Eighth year of His present Majesty's reign, entitled, An Act to enable the Officers of His Majesty's Navy to obtain a Drawback of the Duties on Wines by them taken out of this Province, and consumed without the limits thereof. And also the second, third, fourth and fifth clause of an Act passed in the Thirty-ninth year of His present Majesty's reign, entitled, An Act to provide for the support of His Majesty's Government in this Province, by reviving, altering and continuing the several Revenue Laws which were in force the last year, and which are herein particularly mentioned: and every matter, clause and thing, contained in all, and every of the abovementioned Acts, and also in such Acts as have been made in explanation, amendment or alteration of any or either of said Acts, shall be continued in force until the Thirty first Day of July which will be in the Year of our Lord One Thousand Eight Hundred and one, and no longer.

36th Geo. 3d in addition and amendment of 33d Geo. 3d. granting duties on Wine, Rum, &c. and paying debt, &c.

37th Geo. 3d. amending 33d Geo. 3d. &c.

38th Geo. 3d. enabling officers of Navy to obtain a drawback of duties on Wine,

Also, 2d. 3d. 4th, and 5th clause of Act 39th Geo. 3d.

CAP.

CAP. XIII.

An Act to continue the several Revenue Laws for the support of His Majesty's Government in this Province; and to explain an Act passed last Sessions of General Assembly, entitled, An Act to alter, amend and continue in force several Revenue Laws, for granting to His Majesty certain Duties on Wine, Rum and other distilled Spirituous Liquors, Brown Sugars and other articles therein mentioned, and for enabling the Officers of His Majesty's Navy to obtain a drawback of the Duties on Wines, carried and consumed by them out of the limits of the Province.

Preamble.

WHEREAS the following Revenue Laws of this Province, now in force, are near expiring, and it is expedient that the same should be continued:

33d. Geo. 3d. granting Duties on Wine, Rum, &c. paying the interest, &c.

33d Geo. 3d. providing for support of Government by additional Duty on Wine, &c.

34th Geo. 3d. in addition to 33d Geo. 3d. granting Duties on Wine, Rum, &c. for paying the interest, &c. and also to revive 33d. Geo. 3d. providing for support of Government by additional Duty on Wine.

I. *Be it enacted by the Lieutenant-Governor, Council and Assembly*, That the Act passed in the Thirty-third Year of His present Majesty's Reign, entitled, an Act for granting to His Majesty certain Duties on Wine, Rum, and other distilled Spirituous Liquors, and Brown Sugar, for the purpose of paying the Interest and reducing the Principal of the public Debt of this Province; also, an Act made in the same Thirty-third Year of His present Majesty's Reign, entitled, an Act for providing for the support of His Majesty's Government in this Province, by laying an additional Duty on Wine, Rum and all other articles therein mentioned, and for encouraging the Agriculture, Commerce and Fisheries of this Province; also an Act made in the Thirty-fourth Year of His present Majesty's Reign, entitled, an Act in addition to, and amendment of an Act passed in the Thirty third Year of His Majesty's Reign, entitled, an Act for granting to His Majesty's certain Duties on Wine, Rum and all other distilled Spirituous Liquors, and Brown Sugar, for the purpose of paying the Interest and reducing the Principal of the public Debt of this Province; and also to revive, amend, and render more effectual an Act passed in the same Thirty-third Year of His Majesty's Reign, entitled, an Act for providing for the support of His Majesty's Government in this Province, by laying an additional Duty on Wine, Rum and other articles therein mentioned, and for encouraging the Agriculture, Commerce and Fisheries of this Province; also, an Act made in the Thirty-fifth Year of His present Majesty's Reign, entitled, an Act in amendment of an Act, made in the Thirty-fourth Year of His Majesty's Reign, entitled, an Act in addition to and amend-

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ment of an Act, made in the Thirty-third Year of His Majesty's Reign, entitled, an Act for granting to His Majesty certain Duties on Wine, Rum and other distilled Spirituous Liquors and Brown Sugar, for the purpose of paying the Interest, and reducing the Principal of the public Debt of this Province, and also to revive, and render more effectual an Act passed in the same Thirty-third Year of His present Majesty's Reign, entitled, an Act for providing for the support of His Majesty's Government in this Province, by laying an additional Duty on Wine, Rum and other articles therein-mentioned, and for encouraging the Agriculture, Fisheries and Commerce of this Province; also, an Act made in the Thirty-sixth Year of His present Majesty's Reign, entitled, an Act, in addition to and in amendment of an Act made in the Thirty-third Year of His present Majesty's Reign, entitled, an Act for granting to His Majesty certain Duties on Wine, Rum and other distilled Spirituous Liquors, and Brown Sugar, for the purpose of paying off the Interest and reducing the Principal of the public Debt of this Province, and of the several Acts in addition to or amendment thereof; also, an Act made in the Thirty-seventh Year of His present Majesty's Reign, entitled, an Act to amend and continue for one Year, an Act passed in the Thirty-third Year of His Majesty's Reign, entitled, an Act for granting to His Majesty certain Duties on Wine, Rum and other distilled Spirituous Liquors, and Brown Sugar, for the purpose of paying the Interest and reducing the Principal of the public Debt of this Province; also, an Act passed in the Thirty-eighth Year of His present Majesty's Reign, entitled, an Act to enable the Officers of His Majesty's Navy to obtain a drawback of the Duties on Wines by them taken out of this Province and consumed without the limits thereof; and also, the second, third, fourth and fifth Clauses of an Act passed in the Thirty-ninth Year of His present Majesty's Reign, entitled, an Act to provide for the support of His Majesty's Government in this Province, by reviving, altering and continuing the several Revenue Laws which were in force the last Year, and are herein particularly mentioned; also an Act passed in the fortieth year of His present Majesty's Reign, to alter, amend, and continue in force the several Revenue Laws for granting to His Majesty certain Duties on Wine, Rum and other distilled Spirituous Liquors, Brown Sugar, and other articles therein mentioned, and for enabling the Officers of His Majesty's Navy to obtain a drawback of the Duties on Wines carried and consumed by them out of the limits of the Province.

36th Geo. 3d. in amendment of 33d Geo. 3d. granting Duties on Wine, Rum, and paying the D.bt, &c.

37th Geo. 3d. to amend and continue 33d. Geo. 3d.

38th Geo. 3d. to enable Officers of Navy to obtain a drawback of Duties on Wines &c. 2d. 3d. 4th. and 5th clauses of Act 39th Geo. 3d 40th Geo. 3d, to alter, amend, and continue the present Revenue Laws

II. *And be it further Enacted*, That the Collectors of Impost and Excise, may and shall continue to retain one penny per gallon of the Duties secured on all Wine, Rum and other Spirituous Liquors imported into the Province, and afterwards exported conformable to the rules and regulations prescribed in the Act passed in the thirty-third year of His Majesty's Reign,

Collectors to retain 1d. per gallon on Wine and Rum, exported agreeable to 33d. Geo. 3d.

Reign, entitled, an Act for granting to His Majeſty certain Duties on Wine, Rum, and other diſtilled Spirituous Liquors, and Brown Sugar, for the purpoſe of paying the intereſt, and reducing the principal of the Public Debt of this Province, and every matter, clauſe, and thing contained in this and in all and every of the above recited Acts, and alſo in all ſuch Acts as have been made in explanation, amendment, or alteration, of any or either of ſaid Acts, ſhall be, and are hereby continued in force, until the thirty-firſt day of July, which will be in the year of our Lord One Thouſand Eight Hundred and Two.

CAP. XIV.

An Act in alteration and amendment of an Act, made in the thirty-third year of the Reign, of His preſent Majeſty, entitled, An Act, for providing for the ſupport His Majeſty's Government by laying an additional Duty on Wine, Rum, and other Articles therein mentioned, and for encouraging the Agriculture, Fiſheries, and Commerce of this Province.

Preamble.

WHEREAS the duties at preſent payable by Law upon low priced Wines, are found too high, and in many caſes amount to a prohibition; and whereas a beneficial Trade might be carried on between the inhabitants of this Province and the Azores Iſlands, provided the ſaid Duties were reduced:

3d. hereafter to be paid on each gallon of Wine imported from the Azores or Weſtern Iſlands.

BE it therefore enacted, by the Lieutenant-Governor, Council and Aſſembly That from and after the thirty-firſt day of July next, there ſhall be raiſed, levied, collected and paid to his Majeſty, his heirs, and Succeſſors, for the ſupport of the Government of this Province, upon all Wine the produce of any of the Iſlands called the Azores or Weſtern Iſlands, which ſhall thereafter be imported into this Province, the rate and duty of Three-pence, and no more, upon each and every gallon of Wine, ſo imported and brought, which Three-pence, ſhall be inſtead and in lieu of all duties impoſed by the herein recited Act, or any other Act, any thing in the ſaid Acts to the contrary notwithſtanding.

II.

II. *And be it further enacted*, That in caſe one third part of the ſaid Wine, ſo to be imported from the ſaid Azores or Weſtern Iſlands, ſhall have been purchaſed and paid for with the produce of this Province, the perſon or perſons ſo importing the ſame, ſhall be entitled to a deduction of One penny on on each and every gallon ſo imported, upon their making the affidavit, and complying with the directions of the herein before recited Act with reſpect to Rum, Sugar, Molaſſes and Coffee, purchaſed with the produce of the Province.

1d. deducted in caſe one third of ſaid Wine be purchaſed with the produce of the Province.

III. *And be it further enacted*, That in caſe any of the Wines, the produce of ſaid Iſlands, ſhall hereafter be exported from the Province, a drawback of the Duties paid or ſecured thereon, ſhall be granted and allowed, agreeably to the rules and regulations mentioned and expreſſed in the before recited Act.

In caſe of exportation of ſaid Wine, drawback allowed.

CAP. XV.

An Act to alter and amend an Act paſſed in the thirty-third year of His preſent Majeſty's reign, entitled, An Act, for providing for the ſupport of His Majeſty's Government in this Province, by laying an additional Duty on Wine, Rum, and other articles herein mentioned, and for encouraging the Agriculture, Fiſheries and Commerce of this Province.

WHEREAS *it has been found inconvenient and detrimental to the Revenue to allow a drawback of the Impoſt Duty on Rum, and other Spirituous Liquors, Molaſſes, Brown Sugar, and Coffee, imported or brought into the Province by perſons not reſident therein:*

Preamble.

To come in in page 24 +

I. *Be it therefore enacted, by the Lieutenant-Governor, Council and Aſſembly*, That it ſhall not be lawful for the Commiſſioners of the Revenue, to allow to any perſon or perſons, not reſident inhabitants as aforeſaid, a drawback of the Impoſt Duty on Rum, or other Spirituous Liquors, Wine, Molaſſes, Brown Sugar, or Coffee, impoſed and ſecured by Law, although the produce of

Commiſſioners not to allow drawbacks to non-reſident inhabitants of Impoſt Duty on Rum, &c.

Non-reſidents exporting articles on which ſuch Duties are laid to be allowed drawbacks, &c.

of this Province ſhould afterwards be exported within ſix months in the ſame bottom, in which the importation was made; any law, uſage or cuſtom to the contrary notwithſtanding. *Provided always*, that in caſe ſuch perſon or perſons, ſhall export the articles on which ſuch additional duties ſhall be impoſed and collected or ſecured, to any port or place out of the Province, ſuch perſon or perſons ſhall, on the uſual certificates, beſides the drawbacks already allowed by law, therefor, be entitled to receive the whole of the additional duties impoſed by the herein before recited Act, without any deduction whatſoever.

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